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Accountants and Financial Advisors to the
Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

Case No. 8:14-bk-11492-ES

Chapter 7

**THIRD INTERIM AND FINAL
APPLICATION OF BERKELEY
RESEARCH GROUP, LLC FOR
ALLOWANCE AND PAYMENT OF FEES
AND EXPENSES INCURRED AS
ACCOUNTANTS AND FINANCIAL
ADVISORS FOR THE CHAPTER 7
TRUSTEE WENETA KOSMALA FOR
THE PERIOD MAY 22, 2014 THROUGH
MAY 31, 2018; AND DECLARATION OF
VERNON CALDER**

Date: To be determined
Time: To be determined
Place: Courtroom 5A
411 West Fourth Street
Santa Ana, CA 92701

**TO THE HONORABLE ERITHE SMITH, UNITED STATES BANKRUPTCY
JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE; AND OTHER PARTIES
IN INTEREST:**

1 Berkeley Research Group, LLC (“BRG” or “Applicant”), as accountants and financial
2 advisors in the above-captioned estates, respectfully represent:

3 **I.**

4 **INTRODUCTION**

5 Applicant respectfully applies under 11 U.S.C. §§ 330, 331, 503(b), and 507(a)(2) and
6 Local Bankruptcy Rule 2016-1(a) for interim and final allowance and payment of compensation
7 for services rendered, and reimbursement of expenses incurred, from May 22, 2014 through May
8 31, 2018 (the “Application”).

9 Applicant has previously requested interim compensation and reimbursement of costs.

10 During the period covered by the first interim application, May 22, 2014 through January
11 31, 2015 (“First Interim Reporting Period”) Applicant rendered 438.2 hours of service to the
12 estate, incurring fees in the amount of \$161,737.00. Applicant also advanced expenses during
13 the First Interim Reporting Period in the amount of \$5,601.55. Applicant has been paid 50% of
14 approved fees, or \$80,868.50 and 100%, or \$5,601.55 of approved expenses. At this time,
15 Applicant seeks final approval of the First Interim Reporting Period and authorization for
16 payment of remaining 50% of the approved fees.

17 During the period covered by the second interim application, February 01, 2015 through
18 October 31, 2016 (the “Second Interim Reporting Period”), the Applicant incurred fees in the
19 amount of \$409,378.00 representing 1,074.0 hours of services to the estate, for which it sought
20 interim allowance. BRG also advanced expenses during the Second Interim Reporting Period
21 related to its services in the amount of \$9,025.44, for which it sought interim allowance for
22 reimbursement. Applicant received payment of 100% of approved and requested expenses in the
23 amount of \$9,025.55. At this time, Applicant seeks final approval of the Second Interim
24 Reporting Period and authorization for payment of 100% of the approved fees.

25 During the period covered by this Application, November 1, 2016, through May 31,
26 2018, (“Third Interim Reporting Period” or “Reporting Period”), BRG incurred fees in the
27 amount of \$232,344.50 representing 552.4 hours of services to the estates, for which it seeks
28 approval on a final basis. BRG also advanced expenses during the Reporting Period related to its

services in the amount of \$2,894.62, for which it seeks approval for reimbursement on a final basis. Applicant also seeks authorization for payment of 100% of the requested fees and payment of 100% of the requested expenses.

The following table summarizes the Applicant's fees and expenses requested and paid during the First through Third Reporting Periods, for which it seeks final approval.

<u>Period</u>	<u>Incurred/Requested</u>		<u>Paid</u>		<u>Amounts Owed</u>	
	<u>Fees</u>	<u>Costs</u>	<u>Fees</u>	<u>Costs</u>	<u>Fees</u>	<u>Costs</u>
First	\$ 161,737.00	\$ 5,601.55	\$ 80,868.50	\$ 5,601.55	\$ 80,868.50	\$ -
Second	409,378.00	9,025.44	-	9,025.44	409,378.00	-
Third	232,344.50	2,894.62	-	-	232,344.50	2,894.62
Total	\$ 803,459.50	\$17,521.61	\$ 80,868.50	\$ 14,626.99	\$ 722,591.00	\$ 2,894.62

A. Exhibits to this Application

The nature and extent of the BRG's services during the Reporting Period are described in subsequent paragraphs and in the following exhibits to this Application:

Exhibit "A" provides the summary and detailed time and expense entries for the services provided by category by BRG.

Exhibit "B" is a schedule that sets forth the total hours each professional and paraprofessional at BRG has expended in this case during the Reporting Period and the hourly rates for those services. The average hourly billing rate for BRG was \$420.61. These were the rates charged by Applicant's personnel to solvent clients where Applicant ordinarily receives payment in full within less than 90 days. Applicant carefully reviewed all time charges to ensure they were reasonable and non-duplicative. Costs and disbursements were also reviewed. Time was billed in tenths of an hour.

Exhibit "C" includes the resumes that describe the education and qualifications of the professionals and paraprofessionals for BRG whose time constitutes the basis for this Application.

1 **B. Reasonableness of Rates**

2 Each year, BRG attempts to gather accurate information about rates charged by
3 comparable accounting firms for comparable services to ensure its rates are competitive. BRG
4 is informed and believes the rates charged by its staff and accountants are fair and reasonable in
5 light of the rates charged by comparable firms. By way of example, Mr. Calder had an hourly
6 rate of \$620 during the 2018 (\$600/hr. for 2017) billing period that is among the highest rates of
7 any professional of BRG whose time is included in this application. As set forth in Mr. Calder's
8 resume (Exhibit "C"), Mr. Calder has over 30 years of public accounting experience. Applicants
9 are informed and believe professionals at Mr. Calder's level at so-called "Big-Four" accounting
10 firms, with whom Applicant competes, have hourly rates as high, or higher, than the rates of
11 Applicant.

12 During January of each year, BRG revises its billing rates for new cases accepted
13 thereafter and for pending cases in the coming year based on facts described above. All services
14 included in this Application were billed at the applicable standard hourly rates.

15 **II.**

16 **BACKGROUND FACTS AND STATUS OF CASES**

17 **A. Procedural Background**

18 The Tulving Company Inc. a California corporation, ("Tulving" or "Debtor")
19 commenced this case by the filing of a voluntary petition for relief under chapter 11 of the
20 Bankruptcy Code on March 10, 2014. In light of pending criminal investigation and other
21 ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing
22 Chapter 11 Trustee [Docket No. 15] ("Stipulation"), which was signed by both the Debtor and its
23 attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket
24 No. 16] and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee's
25 Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee
26 of the Debtor's estate [Docket No. 22]. Thereafter upon notice and hearing, the case was
27 converted to a chapter 7 and R. Todd Neilson continued to serve as the chapter 7 Trustee [Docket
28 No. 108].

1 On July 15, 2014, the Court entered an order authorizing the employment of BRG as his
2 accountants and financial advisors *Nunc Pro Tunc* to May 22, 2014 [Docket No. 151]. BRG was
3 previously approved by the court for employment in the Chapter 11 Tulving bankruptcy matter.

4 On July 15, 2014, the Court entered an order authorizing the employment of Pachulski
5 Stang Zeihl and Jones, LLP (“PSZJ”) as his counsel *Nunc Pro Tunc* to May 22, 2014 [Docket
6 No. 152]. PSZJ was previously approved by the court for employment in the Chapter 11 Tulving
7 bankruptcy matter.

8 On March 22, 2016, R. Todd Neilson filed a Withdrawal of Trustee (“Former Trustee”)
9 with the Court [Docket No. 564], effective April 1, 2016. Mr. Neilson resigned in order to fulfill
10 a humanitarian mission in Africa.

11 On April 1, 2016, the Court entered a Notice of Appointment of Trustee and Weneta
12 Kosmala was appointed the Chapter 7 Trustee (“Trustee”) of Tulving.

13 On July 20, 2016, the Court entered an order authorizing the Trustee’s employment of
14 BRG as her accountants and financial advisors *Nunc Pro Tunc* to April 1, 2016 [Docket No.
15 609]. BRG was previously approved by the court for employment in the Chapter 11 and Chapter
16 7 Tulving bankruptcy matters.

17 On July 20, 2016, the Court entered an order authorizing the Trustee’s employment of
18 PSZJ as her counsel *Nunc Pro Tunc* to April 1, 2016 [Docket No. 611]. PSZJ was previously
19 approved by the court for employment in the Chapter 11 and Chapter 7 Tulving bankruptcy
20 matters.

21 **B. Debtor’s History**

22 The Debtor is a California corporation. Tulving was in the business of selling and
23 purchasing gold, silver, coins, bullion, and other precious metals through its internet website or
24 by phone. Prior to the filing of the bankruptcy, customer complaints concerning delayed or
25 undelivered orders were increasingly made to the Better Business Bureau against the Debtor and
26 in early March, 2014, a class-action lawsuit was filed against the Debtor and its principal in the
27 United States District Court, Northern District of California. The Debtor ceased operations on or
28 about March 3, 2014. Shortly before the initiation of these proceedings, a raid was conducted at

1 the business offices of the Debtor by the Secret Service and the Department of Justice. Coins,
2 bullion and other precious metals were seized along with the Debtor's computers and documents
3 for an ongoing criminal investigation.

4 **C. Status of the Trustee's Investigation, Causes of Action and Settlements**

5 Since the appointment, the Trustee and the professionals have conducted an investigation
6 of the affairs of the Debtor. The coins which were seized are no longer in the possession of the
7 Department of Justice ("DOJ") and the Secret Service. After seizure, the DOJ obtained an
8 independent valuation from a professional appraiser which listed the value of the coins at
9 approximately \$3 million. Subsequent to this DOJ valuation, a different expert engaged by Mr.
10 Tulving's legal counsel offered a valuation of \$7.3 million, well in excess of the previously
11 stated \$3 million valuation. The difference between the two valuations is due to the incorrect
12 valuation of Presidential Error Coins ("MEL "Error" Coins") which were included in the coins
13 seized by the government. Regardless of which valuation may be correct, it would take a
14 considerable period of time to fully realize the value of the coins. The Court approved the
15 motion related to the grading, encapsulation and distribution of MEL "Error" Coins to the
16 creditors and the Applicant assisted when requested by the Trustee.

17 The Former Trustee and professionals were also informed by Mr. Tulving's legal counsel
18 of a number of additional coins that were not seized by the government and may ultimately
19 belong to this estate. The Applicant is investigated such claims and no additional estate assets
20 were located.

21 Through the investigation into the financial affairs of the Debtors, the Former Trustee and
22 the professionals became aware of certain outstanding accounts receivable owed to the Debtor.
23 The Applicant worked with the Former Trustee to send out demand letters for outstanding
24 accounts receivable owed to the Debtor. Initially, letters were sent out to approximately 17
25 individuals/company's totaling approximately \$1,100,000. After receiving responses from the
26 demand letters and additional investigations by the Applicant, the actual amount of outstanding
27 accounts receivables totaled approximately \$594,000. The Applicant has worked with the
28 Former Trustee, counsel and the individuals to develop a payment plan and the estate has
collected \$26,000 to date. The company that owed the approximate \$594,000 has defaulted on

1 the agreement and the Estate is moving forward with the collection process outlined in the
2 agreement.

3 During the administration of the Chapter 11 bankruptcy and with the assistance of the
4 Applicant, the Former Trustee conducted a court approved auction on or about May 13, 2014, of
5 the remaining Tulving assets located at 750 West 17th Street, Suite A, Costa Mesa, CA. In total,
6 the auction generated gross sale proceeds of \$28,220.20, incurred expenses of \$4,715.05 for a net
7 total to the Tulving estate of \$23,505.15. Of the remaining assets sold at auction the majority of
8 funds came from the sale of a 2008 Ford E-450 van and a Clark forklift. An additional vehicle
9 was going to be sold, but an investigation determined there was no equity in the Ford E-350 van
10 and it was returned to Ford Motor Company.

11 The Estate also was receiving numerous calls from companies regarding the possible sale
12 of certain assets of the Debtor. Specifically, the sale of the Tulving websites domain name and
13 electronic mail, 1-800 telephone number and customer contact and sale information.

14 On January 12, 2015, the Former Trustee closed the court approved sale of substantially
15 all of Tulving's assets (domain name, 1-800 telephone number, customer contact information,
16 etc.) for a total amount of \$150,000.

17 The Applicant assisted the Former Trustee to determine certain individuals/companies
18 that may hold unsecured claims in the estate. The Former Trustee requested BRG to determine
19 the total amount of possible unsecured claims in the estate and the total number of claimants.
20 This information has been the used to verify the proofs of claim ("POC's") filed with in this
21 estate and been provided to the Federal Government upon request.

22 As requested by the Former Trustee, the Applicant also started investigating A-Mark
23 Precious Metals ("A-Mark"), a company with whom Tulving had an extensive financial
24 relationship with. In order to more fully understand the A-Mark and Tulving relationship the
25 debtor conducted a Rule 2004 exam of A-Mark. Following consultations with the attorneys
26 representing A-Mark the Former Trustee and Trustee received a significant amount of
27 accounting records on December 30, 2014. After review of the accounting records and
28 information, the Former Trustee, Trustee and counsel decided not to pursue A-Mark.

1 The Former Trustee also request the Applicant to investigate the financial transactions
2 and claims involving Levon Gugasian, his family and friends. The Applicant has spent
3 numerous hours preparing for 2004 examinations, reviewing support documents, banking
4 records, log books and tax returns in order to fully understand the relationship between Tulving
5 and Levon and Armen (Levon's Son) Gugasian. A complaint for avoidance and recovery of
6 fraudulent transfers and objections to proofs of claim was filed against Levon and Armen
7 Gugasian on March 9, 2016. When requested by counsel or Trustee, Applicant provided
8 litigation support and attended mediation when necessary.

9 Please see PSZJ's application for final compensation filed concurrently with this
10 Application for additional details on the Trustee's investigation, causes of action and settlements.

11 **D. Estate Cash**

12 As of May 31, 2018, the estate was holding approximately \$1,274,187.22 in funds.

13 **III.**

14 **SUMMARY DESCRIPTION OF SERVICES**

15 Without limiting the detail of BRG's services contained in Exhibit "A", following are
16 summary descriptions of the services provided during the Reporting Period:

17 **A. 200 – Claims Analysis**

18 **(Hours: 4.9; Fees: \$1,795.00)**

19 A large portion of the work involving claims analysis was completed in previous periods.
20 The main tasks completed during this period consisted of final work involving the few remaining
21 claim objections as well as updating claimant address changes as they were filed with the
22 Bankruptcy Court in order to update the claims analysis for future notifications and distributions.

23 **B. Error, Non-Error Coin Sale and Distribution**

24 **(Total Hours: 277.8; Total Fees: \$111,534.00)**

25 Pursuant to the Coordination Agreement, the Trustee made a proposal for the disposition
26 of the approximately 189,000 valuable coins (collectively, the "Seized Coins") that had been
27 seized from the Debtor by the Government (the "Disposition Plan"). Under the Disposition Plan,
28 approximately 176,477 of the Seized Coins (the "Non-Error Coins") were to be sold at auction
and their proceeds distributed on a pro rata basis to creditors who were victims of the Debtor's

1 crime (“Victim/Creditors”). However, Victim/Creditors could “opt-out” of receiving Error
2 Coins and the coins otherwise distributable to them (the “Rejected Coins”) would be sold at a
3 later auction and their proceeds would be ratably distributed to all Victim/Creditors. The
4 Disposition Plan was accepted by the Government and approved by Order of the Bankruptcy
5 Court dated, January 28, 2016 [Docket No. 494]. Per the Disposition Plan, MEL “Error” Coins
6 would be graded, encapsulated and delivered to Victims/Creditors of Tulving. BRG spearheaded
7 the communication efforts with the Victims/Creditors related to the opt-out of the delivery of
8 MEL “Error” Coins. BRG also created and maintained a coin allocation matrix that allocates
9 specific MEL “Error” Coins to each Victim/Creditor that did not opt-out of the MEL “Error”
10 Coin allocation.

11 Pursuant to the Disposition Plan, all coins in the possession of the Government were
12 transferred to Heritage Auctioneers (“Heritage”) in Dallas, Texas. Heritage conducted their own
13 independent count/inventory of all Non-Error and MEL “Error” Coins. Discrepancies arose
14 between previous coin counts and Heritage’s current coin count. At the request of the Trustee,
15 BRG traveled to Dallas, Texas to 1) conduct a sampling of lots that were to be auctioned off and
16 2) count and inventory all MEL “Error” Coins. BRG located an additional 3,005 MEL “Error”
17 Coins, consisting of 1,315 Presidential Error-Missing Edge Letter and 1,690 Double Edge Coins
18 increasing the total MEL “Error” Coin count to 15,544.

19 The coins were graded, encapsulated and the Victims/Creditors determine their “opt-in”
20 or “opt-out” preference, BRG updated the Error Coin matrix and assisted in the delivery of MEL
21 “Error” Coins to Victims/Creditors. BRG was also tasked by the Trustee, to confirm all coin
22 allocation packages prior to shipment. Finally, BRG was requested to maintain a copy of
23 confirmation emails sent to each MEL “Error” Coin recipient.

24 When possible, Applicant segregated the detailed time descriptions between Non-Error
25 Coins and MEL “Error” Coins via task code. The amounts attributable to each task code are
26 locate in task code 205 and 206 below.
27
28

C. 205 – MEL “Error” Coins – Distribution

(Hours: 274.7; Fees: \$109,984.00)

Description of Applicant’s services can be found in the above paragraph B. The amount of time categorized in to this category is attributable to the MEL “Error” Coins.

D. 206 – Sale of Non-Error Coins

(Hours: 3.1; Fees: \$1,550.00)

Description of Applicant’s services can be found in the above paragraph B. The amount of time categorized in to this category is attributable to Non-Error Coins.

E. 210 – Investor / Creditor Communications & Issues

(Hours: 4.0; Fees: \$1,901.00)

During the Reporting Period, Applicant time was spent responding to creditor inquiries and reviewing and updating Trustee Reports, that have been uploaded to the Tulving bankruptcy website. The Former Trustee and Trustee have written ten (10) “Trustee Reports” ranging from four (4) to six (6) pages in length which were posted on the Tulving Bankruptcy website.

F. 215 – Website Creation / Updating

(Hours: 1.0; Fees: \$426.00)

This category includes BRG time creating and maintaining the Tulving Bankruptcy website, tulvingbankruptcy.com. Applicant was instructed by the Former Trustee to create and maintain a website that updated possible creditors. The Former Trustee, Trustee and Applicant believe maintaining a website is a very cost effective and efficient way to transmit case information.

G. 503 – Litigation & Claim Analysis – Marc-One

(Hours: 22.0; Fees: \$12,980.50)

During the Reporting Period, BRG time was spent communicating with counsel, Former Trustee and the Trustee regarding financial transactions involving Marc-One. In or about March 2015, Mr. Tulving’s counsel provided information to the Former Trustee concerning a dispute between the Debtor and Marc-One Numismatics (“Marc-One”) involving approximately 7,519 MEL “Error” Coins allegedly valued at between \$1 and \$4 million which Mr. Tulving believed

1 were erroneously distributed to Marc-One. Applicant incurred time analyzing the Marc-One
2 records in its possession as well as those received pursuant to a voluntary 2004 examination.
3 The investigation has completed and it was determined by the Applicant, Counsel and Trustee,
4 no litigation or additional assets exist against or with Marc-One.

5 **H. 504 – Litigation & Claim Analysis – Gugasian**

6 **(Hours: 145.9; Fees: \$62,172.00)**

7 This category includes BRG time dealing with the administrative claims filed by Levon
8 Gugasian (“Mr. Gugasian”) relating to various property leases and other financial transactions
9 involving the Debtor, Mr. Gugasian and his family. BRG reviewed, analyzed and investigated
10 detailed transactions related to Mr. Gugasian, his family and the real property leases.

11 The Former Trustee commenced a lawsuit against Mr. Gugasian for the return of
12 approximately \$1.2 million in lease payments which the estate asserts were the result of a set of
13 convoluted transactions which resulted in the Debtor paying rents which were substantially
14 above and below the Market value for those leases as part of a tax avoidance scheme. The
15 complaint also seeks repayment of consulting fees, rent, repair and maintenance expenses. The
16 payments related to a property not used by the Debtor, but paid by the Debtor to Mr. Gugasian in
17 a combined amount of approximately \$675,000 which the estate alleges were wrongfully
18 transferred to Mr. Gugasian and should therefore be returned to the estate.
19

20 The Former Trustee filed a second complaint against Armen Haig Gugasian (“Armen”),
21 the son of Mr. Gugasian, and seeks the return of consulting fees which the estate asserts provided
22 no value to the estate and conferred no benefit to the Debtor.

23 The Applicant, Trustee and counsel attended a mediation with Mr. Gugasian and reached
24 a settlement. The settlement called for Mr. Gugasian to pay the Debtor \$648,250, withdraw his
25 claims in the Estate, in return the Debtor would drop all litigation against Mr. Gugasian and
26 Armen. All aspects of the settlement have been approved by the Court and administered by the
27 parties involved.
28

I. 700 – Tax Compliance

(Hours: 6.6; Fees: \$2,628.00)

Applicant was assigned by the Former Trustee and the Trustee to perform tax services for the estate. These services include, but are not limited to, research and consultation with the Former Trustee, the Trustee and their professionals to identify and resolve various tax issues, preparation of any necessary tax returns for the bankruptcy estate, and communication with taxing authorities in order to resolve outstanding tax issues involving the estate.

When possible, Applicant segregated the detailed time descriptions by tax year via task code. The amounts attributable to certain tax years can be found in task codes 707 through 709 below.

J. 707 – Tax Returns 2016

(Hours: 26.7; Fees: \$12,036.50)

Applicant was assigned by the Trustee to perform tax services for the estate. These services include, but are not limited to, research and consultation with the Trustee and his professionals to identify and resolve various tax issues, preparation of any necessary tax returns for the bankruptcy estate, and communication with taxing authorities in order to resolve outstanding tax issues involving the estate. The amount of time categorized in to this category is attributable to the 2016 tax year.

K. 708 – Tax Returns 2017

(Hours: 11.0; Fees: \$4,136.00)

Applicant was assigned by the Trustee to perform tax services for the estate. These services include, but are not limited to, research and consultation with the Trustee and his professionals to identify and resolve various tax issues, preparation of any necessary tax returns for the bankruptcy estate, and communication with taxing authorities in order to resolve outstanding tax issues involving the estate. The amount of time categorized in to this category is attributable to the 2017 tax year.

L. 709 – Tax Returns 2018

(Hours: 8.1; Fees: \$3,212.50)

Applicant was assigned by the Trustee to perform tax services for the estate. These services include, but are not limited to, research and consultation with the Trustee and his professionals to identify and resolve various tax issues, preparation of any necessary tax returns for the bankruptcy estate, and communication with taxing authorities in order to resolve outstanding tax issues involving the estate. The amount of time categorized in to this category is attributable to the 2018 tax year.

M. 900 – General Case Administration

(Hours: 3.1; Fees: \$1,607.50)

Time was spent by the Applicant on general case administration duties. Included in these services were the following: review of incoming correspondence and pleadings; general discussions regarding case issues; general case document filing; other general office administrative functions and case closure discussions.

N. 910 – Professional Employment and Fee Issues

(Hours: 5.8; Fees: \$3,004.50)

Most of the fees incurred during this Reporting Period included the management of budgets and anticipated fees and expenses for the professionals in this matter as requested by the Trustee.

O. 940 – Fee Application and Bill Preparation

(Hours: 35.5; Fees: \$14,911.00)

During the Reporting Period, Applicant prepared the 2nd Interim Fee Application as well as this Application and managed monthly invoices. The Applicant incurred approximately \$7,783.00 in preparing the Second Interim Fee Application and reviewing the tentative ruling. The Applicant also compiled the detailed time and expenses entries from November 1, 2016 through May 31, 2018, performed a preliminary review of the entries, adjusted entries, identified fees and expenses to write off, categorized entries and created the Third Interim and Final Fee Application.

IV.

SUMMARY DESCRIPTION OF EXPENSES

The Trustee incurred out-of-pocket costs in connection with services rendered to the estate, summarized as follows:

A. Data Retrieval - PACER (\$28.64)

This represents the actual Pacer charges for retrieval of proofs of claim, pleadings and information from the Court docket and data retrieval of certain tax documents and programs.

B. Data Retrieval - Tax (\$16.60)

This represents the actual charges for tax software purchased for tax return completion and filing.

C. Data Retrieval - TLO (\$28.15)

This represents the actual TLO charges for investigative searches conducted on www.TLO.com to assist in Applicants forensic accounting procedures.

D. Express Messenger – Federal Express (\$78.59)

This consists of actual costs of overnight and messenger deliveries of documents.

E. MEL “Error” Coins – Hotel/Lodging (\$568.60)

This consists of actual costs associated with the review and count of coins located at Great Collections headquarters in Irvine, CA. It was determined it was more cost effective to stay the night in Irvine, CA instead of driving to/from Los Angeles over a two-day period.

F. MEL “Error” Coins – Meals (\$308.24)

This consists of actual costs associated with the review and count of coins located at Great Collections, in Irvine, CA. These costs relate to food and beverage.

G. MEL “Error” Coins – Mileage (\$267.73)

This consists of actual costs associated with the review and count of coins located at Great Collections, in Irvine, CA. These costs relate to miles driven to/from Irvine, CA from/to Los Angeles, CA, mileage was reimbursed at \$.535 per mile.

H. MEL “Error” Coins – Parking (\$20.00)

This consists of actual costs associated with the review and count of coins located at

Great Collections headquarters in Irvine, CA. These costs relate to parking in Irvine, CA.

I. Photocopies (\$946.10)

Applicant tracks photocopies by case code, and clients are billed at \$.20 per page.

J. Postage (\$82.09)

Applicant tracks actual postage incurred by case code, and clients are billed actual amount incurred.

K. Travel – Mileage and Parking (\$61.33)

Applicant tracks mileage traveled to/from meetings and hearings that Applicant is required to attend as well as parking costs. Applicant charges \$.535 per mile and actual cost of parking.

L. Web Designer (\$488.55)

This represents the cost to update and maintain the informational website regarding developments in the case.

V.

CONCLUSION

Applicant believes compensation awarded herein will account for the quality of services rendered, the complexity of the issues at hand, the desirability of employment, the results obtained and the contingency thereof, as well as the actual hours expended. Applicant believes payment of its fees is justified when weighed against the benefit of its work, as described above.

No agreement exists between Applicant and any other person for the sharing of compensation that is received in connection with this case, except for the understanding concerning compensation among its shareholders.

Notice of this fee application has been given to creditors and parties in interest.

WHEREFORE, Applicant respectfully requests the following: (a) final allowance for the fees incurred during the First through Second Interim Reporting Periods in the aggregate amount of \$571,115.00 that were previously allowed on an interim basis; (b) final allowance for the reimbursement of expenses incurred during the First through Second Interim Reporting Periods in the aggregate amount of \$14,626.99 that were previously allowed on an interim basis; (c) final

1 allowance of fees incurred during the Third Interim Reporting Period in the amount of
2 \$232,344.50; (d) final allowance for reimbursement of expenses incurred during the Third
3 Interim and Final Reporting Period in the amount of \$2,894.62; (e) final allowance for payment
4 of the remaining previously approved and unpaid fees, or \$490,246.50; (f) final allowance for
5 payment of 100% of requested fees incurred during the Third Interim Reporting Period, or
6 \$232,344.50; and (g) final allowance for payment of 100% of its requested expenses incurred
7 during the Third Interim Reporting Period, or \$2,894.62; and (h) granting Applicant any other
8 relief that this Court deems necessary and appropriate.

9
10
11 Dated: June 11, 2018

12 Respectfully submitted,

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15 Vernon Calder

16 Berkeley Research Group, LLC
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DECLARATION OF VERNON CALDER

I, Vernon Calder, declare as follows:

I am a director in the firm of Berkeley Research Group, LLC ("BRG"). I have read the foregoing *Third Interim and Final Application of Berkeley Research Group, LLC for Allowance and Payment of Fees and Expenses Incurred as Accountants and Financial Advisors for the Chapter 7 Trustee for the Period May 22, 2014 through May 31, 2018* (the "Application") and know the contents thereof. I certify that the facts stated therein are true of my own knowledge, except for those stated upon information and belief, which I believe to be true.

The Application of BRG seeks final allowance of compensation for fees and reimbursement of expenses incurred during the First through Second Interim Reporting Periods (May 22, 2014 through October 31, 2016) in the amounts of \$571,115.00 and \$14,626.99, respectively.

The Application also seeks final approval for payment to BRG of previously unpaid approved fees from the First through Second Reporting Periods in the amount of \$490,246.50.

The Application seeks final allowance of compensation for fees and reimbursement of expenses incurred during the Third Interim Reporting Period (November 1, 2016 through May 31, 2018) in the amounts of \$232,344.50 and \$2,894.62, respectively. The Application also seeks final approval for payment to BRG of such fees and expenses.

I believe the Application substantially complies with the U.S. Trustee Guidelines concerning professionals' fee applications.

I declare under penalty of perjury under the laws of the United States of America that the facts stated herein are true and correct to the best of my knowledge. Executed this day of June 14, 2018, at Salt Lake City, Utah.



Vernon Calder
Berkeley Research Group, LLC

Exhibit A

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
TASK CODE SUMMARY

November 1, 2016 through May 31, 2018

Task Code	Description	Hours	Amount
200	Claims Analysis	4.90	1,795.00
205	MEL "Error" Coins – Distribution	274.70	109,984.00
206	Sale of Non-Error Coins	3.10	1,550.00
210	Investor/Creditor Communications & Issues	4.00	1,901.00
215	Website Creation/Updating	1.00	426.00
503	Litigation Analysis - Marc One	22.00	12,980.50
504	Litigation & Claim Analysis - Gugasian	145.90	62,172.00
700	Tax Compliance	6.60	2,628.00
707	Tax Returns - 2016	26.70	12,036.50
708	Tax Returns - 2017	11.00	4,136.00
709	Tax Returns - 2018	8.10	3,212.50
900	General Case Administration	3.10	1,607.50
910	Professional Employment and Fee Review Issues	5.80	3,004.50
940	Fee Application and Bill Preparation	35.50	14,911.00
Total Professional Services		552.40	\$232,344.50

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
01/03/17	Troszak, Nicholas	Read and replied to emails and forwarded information related to the EDD to the tax dept.	0.10	470.00	47.00
02/09/17	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter and depositions, responded as required or assigned for follow-up.	0.10	630.00	63.00
02/13/17	Judd, David	Prepared for and participated in conference call with counsel & staff regarding the Rome trial matter.	0.20	630.00	126.00
02/13/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify newly filed change of address notices.	0.40	340.00	136.00
04/18/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify newly filed claims and change of creditor addresses.	0.50	340.00	170.00
04/27/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify any newly filed change of creditor addresses.	0.80	340.00	272.00
04/27/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify any newly amended proofs of claim.	0.20	340.00	68.00
05/02/17	Ferrero, Spencer	Correspondence with creditors regarding address changes and error coin distribution.	0.50	340.00	170.00
05/03/17	Ferrero, Spencer	Reviewed and analyzed PACER for any change of creditor address filings.	0.20	340.00	68.00
06/14/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify possible new change of address filings.	0.20	340.00	68.00
08/03/17	Dizon, Rowen	Created and provided bank reports to case accountant.	0.20	160.00	32.00
02/20/18	Troszak, Nicholas	Research and review prior correspondence regarding Pollina, send Tulving QuickBooks invoice to counsel, conversation with counsel regarding same.	0.40	475.00	190.00
02/20/18	Ferrero, Spencer	Review QuickBooks for historical invoices regarding claim objection and sustainment.	1.10	350.00	385.00
Total for Task Code 200			4.90		\$1,795.00
Task Code: 205		MEL "Error" Coins – Distribution			
11/04/16	Troszak, Nicholas	Read and replied to emails re. status of coin grading, auction and allocation to creditors.	0.20	445.00	89.00
11/07/16	Troszak, Nicholas	Read and replied to emails re. updates on the Error Coin grading and encapsulation.	0.20	445.00	89.00
11/08/16	Judd, David	Reviewed emails and correspondence regarding the order to approve Great Collections, responded as required or assigned for follow-up.	0.30	620.00	186.00
11/08/16	Troszak, Nicholas	Read and replied to emails re. Great Collections engagement re. Error Coins, conversation with counsel and superior re. same.	0.20	445.00	89.00
11/09/16	Judd, David	Reviewed emails and correspondence regarding the order to approve Great Collections, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/09/16	Troszak, Nicholas	Read and replied to emails re. Great Collections engagement re. Error Coins, conversation with superior and send Heritage Auction House and Great Collections an email re. same.	0.40	445.00	178.00

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DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
11/10/16	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/14/16	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/14/16	Troszak, Nicholas	Read and replied to emails re. grading and encapsulation of Error Coins with Heritage and Great Collections.	0.30	445.00	133.50
11/17/16	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.20	620.00	124.00
11/17/16	Troszak, Nicholas	Read and replied to numerous emails re. Great Collections pick up of coins from Heritage and timing of encapsulation and grading.	0.20	445.00	89.00
11/21/16	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/21/16	Troszak, Nicholas	Analyzed and reviewed Dallas coin inventory received from Great Collections, reviewed BRG inventory and photos, sent information, read and replied to emails re. same.	1.40	445.00	623.00
12/07/16	Judd, David	Prepared analysis of potential presidential error coins based on information provided by Marc One counsel.	3.90	620.00	2,418.00
12/14/16	Troszak, Nicholas	Read and replied to emails with Great Collections re. progress of grading of coins and timing.	0.10	445.00	44.50
01/06/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/06/17	Troszak, Nicholas	Read and replied to emails re. Error Coin status and Trustee report.	0.20	470.00	94.00
01/09/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/09/17	Troszak, Nicholas	Read and replied to emails re. Error Coin grading.	0.20	470.00	94.00
01/10/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.20	630.00	126.00
01/10/17	Judd, David	Prepared analysis of potential presidential error coins based on information provided by Marc One counsel.	0.90	630.00	567.00
01/10/17	Troszak, Nicholas	Read and replied to emails re. Error Coin evaluation, analyzed reports received from PCGS and conversation with superior re. same.	0.30	470.00	141.00
01/10/17	Troszak, Nicholas	Analyzed and reviewed documents received from Marc One and conversation with superior re. same.	0.40	470.00	188.00
01/11/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00

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DETAIL OF TASK CODES**

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
01/12/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/16/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/23/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/23/17	Troszak, Nicholas	Analyzed and reviewed PCGS information related to coins and grading received from Great Collections reply to email.	0.30	470.00	141.00
01/24/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/24/17	Troszak, Nicholas	Analyzed and reviewed final emails responsive to request and work with superior re. same., send to counsel for review.	0.50	470.00	235.00
01/25/17	Troszak, Nicholas	Read and replied to emails re. documents responsive to document request.	0.70	470.00	329.00
01/27/17	Troszak, Nicholas	Conversation with counsel re. emails produced and review of emails.	0.40	470.00	188.00
01/30/17	Judd, David	Reviewed e-mails and correspondence regarding information requested by government regarding distributions to creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/31/17	Judd, David	Reviewed e-mails and correspondence regarding information requested by government regarding distributions to creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
02/22/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
02/27/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
03/13/17	Troszak, Nicholas	Read and replied to emails re. status of PCGS and grading of coins.	0.10	470.00	47.00
03/20/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
03/21/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
03/21/17	Judd, David	Prepared initial review of the PCGS MEL coins classification and compared to original Standish inventory.	1.30	630.00	819.00
03/22/17	Troszak, Nicholas	Analyzed and reviewed updated coin inventory from Great Collections, conversation with superior re. same.	0.40	470.00	188.00

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DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
03/23/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	1.20	630.00	756.00
03/23/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
03/24/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
03/24/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	0.90	630.00	567.00
03/24/17	Troszak, Nicholas	Read and replied to emails re. PCGS numbers on updated schedule from Great Collections	0.20	470.00	94.00
03/29/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/04/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/07/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/07/17	Troszak, Nicholas	Analyzed and reviewed spreadsheet received from Great Collections re. coins graded, conversation with superior and request additional information from Great Collections.	0.20	470.00	94.00
04/11/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/12/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	1.30	630.00	819.00
04/13/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	0.90	630.00	567.00
04/17/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/17/17	Troszak, Nicholas	Read and replied to emails re. updating addresses and email addresses for error coin allocation, work with staff re. same.	0.50	470.00	235.00
04/18/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/18/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	1.90	630.00	1,197.00
04/24/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	1.10	630.00	693.00
04/25/17	Judd, David	Prepared initial analysis of the graded error coins in preparation for allocation to creditors.	1.30	630.00	819.00
04/25/17	Troszak, Nicholas	Read and replied to emails re. PCGS grading and timing of MEL allocation.	0.30	470.00	141.00

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DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
05/01/17	Judd, David	Prepared analysis of the graded error coins in preparation for allocation to creditors.	1.80	630.00	1,134.00
05/02/17	Judd, David	Prepared analysis of the graded error coins in preparation for allocation to creditors.	1.90	630.00	1,197.00
05/03/17	Judd, David	Allocated specific graded coins to individual creditors in order to make actual distribution of graded error coins possible.	2.40	630.00	1,512.00
05/03/17	Judd, David	Prepared analysis of the graded error coins in preparation for allocation to creditors.	1.30	630.00	819.00
05/03/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin appraisals, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/04/17	Judd, David	Allocated specific graded coins to individual creditors in order to make actual distribution of graded error coins possible.	2.90	630.00	1,827.00
05/10/17	Judd, David	Worked with staff to prepare correspondence to Trustee and counsel regarding the error coin distribution	0.70	630.00	441.00
05/10/17	Judd, David	Completed draft analysis of the graded error coin allocation to creditors.	0.90	630.00	567.00
05/10/17	Troszak, Nicholas	Analyzed and reviewed Trustee Report and coin distribution information and communications re. same.	1.10	470.00	517.00
05/11/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/11/17	Ferrero, Spencer	Reviewed and analyzed proposed distribution table for best method to create distribution reports.	0.40	340.00	136.00
05/12/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/12/17	Judd, David	Prepared for and participated in conference call with Trustee, counsel and staff to review the proposed error coin distribution.	0.90	630.00	567.00
05/12/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and Trustee re. case status and MEL distribution.	1.40	470.00	658.00
05/12/17	Troszak, Nicholas	Analyzed current MEL allocation schedule and work with staff to create individual victim reports to be used in allocation.	0.40	470.00	188.00
05/15/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/15/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL opt-in and opt-out forms.	2.20	295.00	649.00
05/15/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL distribution schedules.	2.30	295.00	678.50
05/15/17	Troszak, Nicholas	Analyzed and reviewed victim allocation reports and work with staff to update, send to counsel and Trustee re. same.	0.50	470.00	235.00

THE TULVING COMPANY, INC.
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DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
05/15/17	Troszak, Nicholas	Analyzed and reviewed MEL data allocation schedule and claims analysis, conversation with staff re. victim allocation reports and creation.	0.70	470.00	329.00
05/15/17	Ferrero, Spencer	Reviewed and analyzed proposed error coin distribution report in order to create mockup for individual reports.	0.70	340.00	238.00
05/16/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
05/16/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL opt-in and opt-out forms.	1.90	295.00	560.50
05/16/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL distribution schedules.	2.10	295.00	619.50
05/16/17	Troszak, Nicholas	Analyzed and reviewed MEL data allocation schedule and claims analysis, conversation with staff re. victim allocation reports and creation.	0.70	470.00	329.00
05/16/17	Troszak, Nicholas	Analyzed and reviewed victim allocation reports and work with staff to update, send to counsel and Trustee re. same.	1.10	470.00	517.00
05/16/17	Ferrero, Spencer	Reviewed and analyzed proposed error coin distribution report in order to create mockup for individual reports.	2.20	340.00	748.00
05/17/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
05/17/17	Judd, David	Allocated specific graded coins based on the updated analysis to individual creditors in order to make actual distribution of graded error coins possible.	1.10	630.00	693.00
05/17/17	Judd, David	Prepared updated analysis of all graded error coins in preparation for allocation to creditors.	2.80	630.00	1,764.00
05/17/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL opt-in and opt-out forms.	1.60	295.00	472.00
05/17/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL distribution schedules.	1.90	295.00	560.50
05/17/17	Troszak, Nicholas	Analyzed and reviewed MEL data allocation schedule and claims analysis, work with staff re. victim allocation reports and updates.	0.40	470.00	188.00
05/17/17	Ferrero, Spencer	Reviewed and analyzed proposed error coin distribution report in order to create mockup for individual reports.	2.20	340.00	748.00
05/17/17	Ferrero, Spencer	Reviewed and analyzed Access database to update individual error coin distribution reports.	1.40	340.00	476.00
05/18/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/18/17	Judd, David	Prepared updated analysis of all graded error coins in preparation for allocation to creditors.	1.40	630.00	882.00
05/18/17	Judd, David	Allocated specific graded coins based on the updated analysis to individual creditors in order to make actual distribution of graded error coins possible.	2.90	630.00	1,827.00
05/18/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL opt-in and opt-out forms.	1.70	295.00	501.50

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November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
05/18/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL distribution schedules.	1.80	295.00	531.00
05/18/17	Troszak, Nicholas	Analyzed and reviewed MEL data allocation schedule and claims analysis, work with staff re. victim allocation reports and updates.	0.40	470.00	188.00
05/18/17	Ferrero, Spencer	Reviewed and analyzed proposed error coin distribution report in order to create mockup for individual reports.	0.70	340.00	238.00
05/18/17	Ferrero, Spencer	Reviewed and analyzed Access database to update individual error coin distribution reports.	0.80	340.00	272.00
05/22/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
05/22/17	Judd, David	Reviewed coin distribution motion and attachment as requested by counsel and Trustee.	0.50	630.00	315.00
05/22/17	Ferrero, Spencer	Reviewed and analyzed proposed coin distribution schedules to be sent to investors.	0.50	340.00	170.00
05/23/17	Eric, Brown	Reviewed and analyzed list of proposed creditors in order to create MEL distribution schedules.	2.20	295.00	649.00
05/23/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and trustee re. MEL coin allocation and timing.	0.70	470.00	329.00
05/23/17	Troszak, Nicholas	Analyzed and reviewed motion for distributions allocation and worked with staff to create additional exhibits for the motions.	0.80	470.00	376.00
05/23/17	Troszak, Nicholas	Reviewed victim coins distribution schedules (redacted & unredacted) and worked with staff to update.	0.50	470.00	235.00
05/23/17	Ferrero, Spencer	Reviewed and analyzed summary list of coins to be distributed.	0.70	340.00	238.00
05/23/17	Ferrero, Spencer	Reviewed and analyzed proposed coin distribution schedules to be sent to investors.	0.50	340.00	170.00
05/24/17	Troszak, Nicholas	Reviewed additional exhibits for allocation motion (Summary of PCGS Price guide for Error Coins and allocation schedules) and send to counsel.	0.50	470.00	235.00
05/24/17	Ferrero, Spencer	Reviewed and analyzed summary list of coins to be distributed.	0.20	340.00	68.00
05/30/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
05/30/17	Troszak, Nicholas	Read and replied to emails re. Error Coin Allocation motion.	0.20	470.00	94.00
05/31/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
05/31/17	Troszak, Nicholas	Reviewed Error Coin Allocation Motion and declarations and track changes.	0.50	470.00	235.00
05/31/17	Troszak, Nicholas	Conversation with counsel re. Error Coin Allocation Motion exhibits, update exhibits work with staff to update additional exhibits and send to counsel.	1.10	470.00	517.00
05/31/17	Ferrero, Spencer	Reviewed and analyzed distribution reports to create mailing labels and to finalize reports.	1.10	340.00	374.00

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November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
06/01/17	Judd, David	Reviewed motion for distribution of error coins including my declaration in support thereof. Made changes and signed.	0.40	630.00	252.00
06/01/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/01/17	Troszak, Nicholas	Reviewed error coin allocation motion and provided comments to counsel.	0.50	470.00	235.00
06/01/17	Troszak, Nicholas	Analyzed the Tulving bankruptcy website and coin allocation motion and exhibits and constructed detailed email to web designer for updates to website.	0.70	470.00	329.00
06/01/17	Troszak, Nicholas	Reviewed final exhibits for coin allocation motion and work with staff to update exhibits per counsel's request.	0.60	470.00	282.00
06/01/17	Ferrero, Spencer	Reviewed and analyzed PACER to retrieve filed copies of distribution reports for posting on Tulving bankruptcy website.	0.30	340.00	102.00
06/01/17	Ferrero, Spencer	Reviewed and analyzed distribution reports to finalize reports.	0.50	340.00	170.00
06/04/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/05/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/05/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.20	470.00	94.00
06/05/17	Ferrero, Spencer	Conversations with various creditors regarding opt-in forms for error coin distribution.	0.80	340.00	272.00
06/06/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/06/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.50	470.00	235.00
06/06/17	Troszak, Nicholas	Read and replied to emails re. Great Collections and coin allocation.	0.20	470.00	94.00
06/06/17	Ferrero, Spencer	Reviewed and analyzed proof of claim filed by creditor in order to reconcile claim amount to error coin distribution amount.	0.30	340.00	102.00
06/06/17	Ferrero, Spencer	Conversations with various creditors regarding opt-in forms for error coin distribution.	0.30	340.00	102.00
06/07/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/07/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.30	470.00	141.00
06/07/17	Troszak, Nicholas	Read and replied to emails re. Great Collections and coin allocation.	0.20	470.00	94.00
06/07/17	Ferrero, Spencer	Correspondence with various creditors regarding opt-in forms for error coin distribution.	0.30	340.00	102.00

**THE TULVING COMPANY, INC.
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November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
06/08/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.20	470.00	94.00
06/08/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received as part of error coin distribution.	0.40	340.00	136.00
06/09/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and then superior re. Gugasian litigation.	1.40	470.00	658.00
06/09/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.20	470.00	94.00
06/09/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received as part of error coin distribution.	1.40	340.00	476.00
06/12/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/12/17	Troszak, Nicholas	Read and replied to emails and work with staff to reply to victims re. opt-out and opt-in questions.	0.40	470.00	188.00
06/12/17	Ferrero, Spencer	Correspondence with various creditors regarding opt-in forms for error coin distribution.	0.30	340.00	102.00
06/12/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received as part of error coin distribution.	1.60	340.00	544.00
06/14/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received as part of error coin distribution.	1.20	340.00	408.00
06/16/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/16/17	Troszak, Nicholas	Read and replied to emails re. Error Coin Allocation forms received, updated counsel and Trustee re. same.	0.30	470.00	141.00
06/16/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received as part of error coin distribution.	0.60	340.00	204.00
06/16/17	Ferrero, Spencer	Conversation with creditor regarding error coin distribution to temporary housing location.	0.20	340.00	68.00
06/19/17	Ferrero, Spencer	Conversation with creditor regarding possible claim withdrawal	0.20	340.00	68.00
06/19/17	Ferrero, Spencer	Drafted letter regarding potential claim withdrawal.	0.20	340.00	68.00
06/19/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	1.40	340.00	476.00
06/20/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	0.70	340.00	238.00
06/21/17	Judd, David	Reviewed emails and correspondence regarding creditor claim, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/21/17	Ferrero, Spencer	Conversation with creditor regarding opt-in forms	0.20	340.00	68.00
06/21/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	0.60	340.00	204.00
06/22/17	Troszak, Nicholas	Reviewed Tuling records related to creditor claim and worked with staff to create write up of duplicate claims and send to counsel.	0.40	470.00	188.00

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Task Code: 205		MEL "Error" Coins – Distribution			
06/22/17	Ferrero, Spencer	Reviewed and analyzed status of creditor claim for possible claim duplication	0.60	340.00	204.00
06/23/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	0.80	340.00	272.00
06/26/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	0.90	340.00	306.00
06/27/17	Troszak, Nicholas	Read and replied to emails re. victim responses to opt-in letter and work with staff regarding same.	0.30	470.00	141.00
06/27/17	Ferrero, Spencer	Conversation with creditors regarding opt-in forms.	0.20	340.00	68.00
06/28/17	Ferrero, Spencer	Correspondence with creditor regarding potential transfer of claim	0.30	340.00	102.00
06/29/17	Troszak, Nicholas	Reviewed responses from counsel re. professional fees and status report, update schedules and reply to counsel.	0.80	470.00	376.00
06/29/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out form received regarding error coin distribution.	0.60	340.00	204.00
06/29/17	Ferrero, Spencer	Conversation with creditors regarding opt-in forms.	0.30	340.00	102.00
06/30/17	Troszak, Nicholas	Conversation with counsel re. coin allocation, opt-out and timing.	0.50	470.00	235.00
06/30/17	Ferrero, Spencer	Correspondence with creditor regarding potential transfer of claim	0.20	340.00	68.00
07/05/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/05/17	Ferrero, Spencer	Conversation and correspondence with creditors regarding error coin distribution.	0.30	340.00	102.00
07/06/17	Ferrero, Spencer	Reviewed and analyzed opt-in forms received from creditors.	0.60	340.00	204.00
07/06/17	Ferrero, Spencer	Conversation and correspondence with creditors regarding error coin distribution.	0.40	340.00	136.00
07/10/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/10/17	Troszak, Nicholas	Conversation with counsel re. supplemental filing for coin allocation and work with staff to finalize schedules for filing, conversation with superior re. same.	0.50	470.00	235.00
07/10/17	Troszak, Nicholas	Reviewed list of opt-out victims/creditors, work with staff for final review of opt-in/opt-out forms received and creation of summary list of opt-ins/opt-outs for supplemental filing.	1.10	470.00	517.00
07/10/17	Dizon, Rowen	Reviewed and analyzed opt-in and opt-out sheets received in order to create exhibits for court hearing pertaining to claimant no. 1-200.	1.80	160.00	288.00
07/10/17	Dizon, Rowen	Reviewed and analyzed opt-in and opt-out sheets received in order to create exhibits for court hearing pertaining to claimant no. 201-380	1.70	160.00	272.00
07/10/17	Ferrero, Spencer	Reviewed and analyzed schedule of opt in and opt out creditors in order to verify accuracy of address changes	0.80	340.00	272.00

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Task Code: 205		MEL "Error" Coins – Distribution			
07/10/17	Ferrero, Spencer	Reviewed and analyzed schedule of opt in and opt out creditors in order to create exhibit for court hearing	1.40	340.00	476.00
07/11/17	Ferrero, Spencer	Conversation with creditor regarding opt-in amount for creditor claim	0.20	340.00	68.00
07/11/17	Ferrero, Spencer	Reviewed and analyzed address change notices from opt-in forms in order to update distribution database.	1.60	340.00	544.00
07/12/17	Ferrero, Spencer	Correspondence with creditor regarding opt-in and address update.	0.20	340.00	68.00
07/13/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/13/17	Ferrero, Spencer	Reviewed and analyzed PACER to identify and process creditor change of address request.	0.30	340.00	102.00
07/14/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/14/17	Troszak, Nicholas	Reviewed for of order approving the Error Coin Distribution motion and replied to counsel.	0.30	470.00	141.00
07/17/17	Troszak, Nicholas	Read and replied to emails re. MEL coin allocation motion, order and delivery.	0.50	470.00	235.00
07/17/17	Ferrero, Spencer	Reviewed and analyzed forms received to update opt-in summaries.	0.20	340.00	68.00
07/18/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/18/17	Troszak, Nicholas	Analyzed MEL coin allocation database, conversation with counsel re. schedules to be filed with court, conversation with staff re. updating of schedules.	0.50	470.00	235.00
07/18/17	Dizon, Rowen	Picked up returned mail from counsel.	0.30	160.00	48.00
07/18/17	Ferrero, Spencer	Conversations with creditors regarding updated addresses for error coin packets returned undeliverable.	1.50	340.00	510.00
07/18/17	Ferrero, Spencer	Conversation with creditor regarding receipt of opt-in form	0.20	340.00	68.00
07/19/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/19/17	Troszak, Nicholas	Reviewed final summary distribution schedule and individual distribution schedule, conversation with staff re. same and send to counsel.	0.70	470.00	329.00
07/19/17	Ferrero, Spencer	Conversations with creditors regarding updated addresses for error coin packets returned undeliverable.	0.40	340.00	136.00
07/19/17	Ferrero, Spencer	Reviewed and analyzed opt-in and opt-out forms to create schedule for court filing and shipment preparation purposes	2.10	340.00	714.00
07/20/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00

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Task Code: 205		MEL "Error" Coins – Distribution			
07/20/17	Troszak, Nicholas	Read and replied to emails re. victim address updates, updates schedules and send information to Great Collections.	0.30	470.00	141.00
07/20/17	Ferrero, Spencer	Conversation with creditor regarding receipt of opt-in form	0.30	340.00	102.00
07/25/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/25/17	Troszak, Nicholas	Conducted search on TLO for last remaining victim with inaccurate address, received updated information and sent to staff for follow-up/confirmation with victim.	0.30	470.00	141.00
07/25/17	Troszak, Nicholas	Read and replied to emails re. timeline of MEL coin delivery, updated allocation schedules for filing with court, conversation with staff re. same.	0.50	470.00	235.00
07/25/17	Ferrero, Spencer	Reviewed and analyzed change of address notices in order to update coin distribution list.	0.50	340.00	170.00
07/26/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.20	630.00	126.00
07/26/17	Troszak, Nicholas	Reviewed updated addresses for victims, work with staff to update schedules and reply to counsel with updated information.	0.30	470.00	141.00
07/26/17	Troszak, Nicholas	Read and replied to emails with Great Collections re. insurance on MEL Coins, conversation with superior and counsel re. same.	0.60	470.00	282.00
07/26/17	Ferrero, Spencer	Reviewed and analyzed change of address notices in order to update coin distribution list.	0.70	340.00	238.00
07/26/17	Ferrero, Spencer	Conversation with creditor regarding updating of address for coin distribution.	0.20	340.00	68.00
07/27/17	Troszak, Nicholas	Read and replied to emails, conversation with staff re. additional updates to victim addresses.	0.20	470.00	94.00
07/27/17	Ferrero, Spencer	Conversation with creditor regarding updating of address for coin distribution.	0.30	340.00	102.00
07/27/17	Ferrero, Spencer	Conversation with creditor regarding status of coin distribution.	0.20	340.00	68.00
07/28/17	Ferrero, Spencer	Reviewed and analyzed packets of opt-in information returned undeliverable to resend to updated addresses.	0.70	340.00	238.00
07/28/17	Ferrero, Spencer	Reviewed and analyzed change of address notices in order to update coin distribution list.	0.30	340.00	102.00
08/02/17	Troszak, Nicholas	Read and replied to emails from counsel and victims/creditors re. MEL coin allocation.	0.20	470.00	94.00
08/07/17	Ferrero, Spencer	Conversation with creditor regarding updating of address for coin distribution.	0.30	340.00	102.00
08/07/17	Ferrero, Spencer	Conversation with creditor regarding status of coin distribution.	0.30	340.00	102.00
08/07/17	Ferrero, Spencer	Reviewed and analyzed change of address notices in order to update coin distribution list.	1.70	340.00	578.00
08/08/17	Ferrero, Spencer	Conversation with creditor regarding status of coin distribution.	0.40	340.00	136.00

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Task Code: 205		MEL "Error" Coins – Distribution			
08/14/17	Troszak, Nicholas	Email with Great Collections re. MEL coin allocation process and timing.	0.10	470.00	47.00
08/14/17	Ferrero, Spencer	Conversation with creditor regarding status of error coin distribution.	0.20	340.00	68.00
08/15/17	Troszak, Nicholas	Read and replied to emails and conversation with staff re. responses to creditors re. MEL coins.	0.20	470.00	94.00
08/15/17	Ferrero, Spencer	Correspondence with creditor regarding status of error coin distribution.	0.30	340.00	102.00
08/16/17	Troszak, Nicholas	Read and replied to emails re. visit to Great Collections to confirm coin allocations prior to shipment.	0.20	470.00	94.00
08/16/17	Ferrero, Spencer	Correspondence with creditor regarding status of error coin distribution.	0.40	340.00	136.00
08/17/17	Troszak, Nicholas	Read and replied to emails re. visit to Great Collections to confirm coin allocations prior to shipment, conversation with staff re. same.	0.20	470.00	94.00
08/18/17	Ferrero, Spencer	Correspondence with creditor regarding status of error coin distribution.	0.20	340.00	68.00
08/21/17	Ferrero, Spencer	Correspondence with creditor regarding status of error coin distribution.	0.30	340.00	102.00
08/21/17	Ferrero, Spencer	Reviewed and analyzed list of error coin recipients in preparation for verification of shipments.	0.40	340.00	136.00
08/22/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.40	630.00	252.00
08/22/17	Troszak, Nicholas	Traveled to Great Collections in order to verify MEL coin allocation.	1.20	470.00	564.00
08/22/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets and coins from rack #1 in order to confirm allocation, address and creditor/victim names.	3.20	470.00	1,504.00
08/22/17	Troszak, Nicholas	Traveled from Great Collections in order to verify MEL coin allocation.	2.00	470.00	940.00
08/22/17	Troszak, Nicholas	Conversations with Ian Russel and Trustee re. MEL coin allocation, shipping and timing.	0.90	470.00	423.00
08/22/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 12-14).	2.30	470.00	1,081.00
08/22/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets and coins from rack #2 in order to confirm allocation, address and creditor/victim names.	2.90	470.00	1,363.00
08/22/17	Dizon, Rowen	Traveled to Great Collections in order to verify MEL coin allocation.	1.20	160.00	192.00
08/22/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets and coins from rack #1 in order to confirm allocation, address and creditor/victim names.	3.30	160.00	528.00
08/22/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 4-7).	2.70	160.00	432.00

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Task Code: 205		MEL "Error" Coins – Distribution			
08/22/17	Dizon, Rowen	Traveled from Great Collections in order to verify MEL coin allocation.	2.00	160.00	320.00
08/22/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets and coins from rack #2 in order to confirm allocation, address and creditor/victim names.	3.30	160.00	528.00
08/22/17	Ferrero, Spencer	Reviewed and analyzed list of withdrawn and opt-out creditors to update error coin packagers.	0.30	340.00	102.00
08/22/17	Ferrero, Spencer	Reviewed and analyzed error coin PCGS grade list to update numbers.	0.30	340.00	102.00
08/23/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.30	630.00	189.00
08/23/17	Troszak, Nicholas	Reviewed unfilled packets and remaining coins, analyzed coin allocation schedule, worked with staff and conversation with Great Collections employee re. review of additional packets.	1.70	470.00	799.00
08/23/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 15).	0.50	470.00	235.00
08/23/17	Troszak, Nicholas	Separate conversations with Trustee and superior re. MEL coin allocation packets, verification and timing.	0.50	470.00	235.00
08/23/17	Troszak, Nicholas	Traveled to Great Collections in order to verify MEL coin allocation.	1.60	470.00	752.00
08/23/17	Troszak, Nicholas	Traveled from Great Collections in order to verify MEL coin allocation.	1.90	470.00	893.00
08/23/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 1-3).	2.40	470.00	1,128.00
08/23/17	Dizon, Rowen	Traveled from Great Collections in order to verify MEL coin allocation.	1.80	160.00	288.00
08/23/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 7-9).	1.90	160.00	304.00
08/23/17	Dizon, Rowen	Traveled to Great Collections in order to verify MEL coin allocation.	1.20	160.00	192.00
08/23/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 9-11).	0.90	160.00	144.00
08/23/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for the top 15 victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (packets 15).	0.50	160.00	80.00
08/23/17	Ferrero, Spencer	Reviewed and analyzed list of surplus and deficient error coins in order to update error coin packagers.	0.40	340.00	136.00

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Task Code: 205		MEL "Error" Coins – Distribution			
08/25/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.20	630.00	126.00
08/25/17	Troszak, Nicholas	Conversation with superior re. MEL coin allocation, conversation with Trustee re. same and email Great Collections re. additional visit.	0.40	470.00	188.00
08/28/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.10	630.00	63.00
08/28/17	Troszak, Nicholas	Read and replied to emails re. Great Collections visit.	0.30	470.00	141.00
08/29/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.10	630.00	63.00
08/29/17	Troszak, Nicholas	Conversation with superior re. Tulving coin allocation confirmation and timing for shipment.	0.20	470.00	94.00
08/29/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 269-285).	1.90	470.00	893.00
08/29/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 166-180).	1.30	470.00	611.00
08/29/17	Troszak, Nicholas	Traveled to Great Collections in order to verify MEL coin allocation.	1.50	470.00	705.00
08/29/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 101-120).	1.60	470.00	752.00
08/29/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 53-75).	2.10	470.00	987.00
08/29/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 216-233).	2.10	470.00	987.00
08/29/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 149-159	2.00	160.00	320.00
08/29/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 33-52.	2.90	160.00	464.00
08/29/17	Dizon, Rowen	Traveled to Great Collections in order to verify MEL coin allocation.	1.50	160.00	240.00
08/29/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 24-32.	2.90	160.00	464.00

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Task Code: 205		MEL "Error" Coins – Distribution			
08/29/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 160-165.	1.10	160.00	176.00
08/29/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 121-148)	2.40	340.00	816.00
08/29/17	Ferrero, Spencer	Traveled to Great Collections in order to verify MEL coin allocation.	1.70	340.00	578.00
08/29/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 1-23)	2.30	340.00	782.00
08/29/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 75-85)	2.60	340.00	884.00
08/29/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 181-200)	1.80	340.00	612.00
08/30/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.10	630.00	63.00
08/30/17	Troszak, Nicholas	Conversation with superior re. Tuling coin allocation confirmation and timing for shipment.	0.20	470.00	94.00
08/30/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 382-400).	2.20	470.00	1,034.00
08/30/17	Troszak, Nicholas	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 318-338).	2.60	470.00	1,222.00
08/30/17	Troszak, Nicholas	Traveled from Great Collections in order to verify MEL coin allocation.	1.30	470.00	611.00
08/30/17	Dizon, Rowen	Traveled from Great Collections in order to verify MEL coin allocation.	1.30	160.00	208.00
08/30/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 209-215.	2.40	160.00	384.00
08/30/17	Dizon, Rowen	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditors/victim names claimant no. 201-208.	2.40	160.00	384.00
08/30/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 339-358)	2.60	340.00	884.00

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Task Code: 205		MEL "Error" Coins – Distribution			
08/30/17	Ferrero, Spencer	Analyzed and reviewed MEL coin allocation packets for victims/creditors receiving coins in order to confirm allocation, address and creditor/victim names (claimants 286-302)	2.20	340.00	748.00
08/30/17	Ferrero, Spencer	Traveled from Great Collections in order to verify MEL coin allocation.	1.30	340.00	442.00
08/31/17	Judd, David	Worked with staff to ensure that all MEL coins were properly allocated to each individual creditor as determined by the allocation schedule.	0.10	630.00	63.00
08/31/17	Troszak, Nicholas	Read and replied to emails re. worksheet of updated address for shipments, conversation with staff re. additional schedules and send additional information to Trustee for upload into system.	0.40	470.00	188.00
08/31/17	Ferrero, Spencer	Reviewed and analyzed creditor list to provide updated address to great Collections for coin distribution.	0.90	340.00	306.00
09/08/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
09/18/17	Troszak, Nicholas	Read and replied to emails re. shipment of coins and conversation with counsel re. same.	0.30	470.00	141.00
09/18/17	Ferrero, Spencer	Conversation with creditor regarding status of error coin distribution.	0.20	340.00	68.00
09/19/17	Troszak, Nicholas	Read and replied to emails re. error coin shipping, timing and conversation with superior and staff re. same.	0.20	470.00	94.00
09/20/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
09/20/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.30	470.00	141.00
09/21/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.20	470.00	94.00
09/25/17	Ferrero, Spencer	Conversation with creditor regarding error coin distribution status	0.20	340.00	68.00
09/26/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
09/26/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.30	470.00	141.00
09/26/17	Ferrero, Spencer	Reviewed and analyzed correspondence with creditor regarding 1st and 2nd opt out communications	0.80	340.00	272.00
09/27/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, responded as required or assigned for follow-up.	0.10	630.00	63.00
09/27/17	Troszak, Nicholas	Prepared for and participated in conference call with Counsel, Trustee and staff re. MEL coin shipments	0.50	470.00	235.00
09/27/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.30	470.00	141.00
09/27/17	Ferrero, Spencer	Conference call with Trustee regarding opt-out creditors and coin return issues.	0.50	340.00	170.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
09/28/17	Troszak, Nicholas	Reviewed Reply Motion to Opt-Out and replied to counsel and trustee.	0.40	470.00	188.00
09/28/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.20	470.00	94.00
09/28/17	Ferrero, Spencer	Correspondence with creditors regarding status of error coin distributions.	0.60	340.00	204.00
09/29/17	Troszak, Nicholas	Read and replied to emails re. MEL shipments and conversation with staff re. same.	0.30	470.00	141.00
10/02/17	Ferrero, Spencer	Conversation with creditor regarding status of error coin distribution.	0.20	340.00	68.00
10/03/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.20	630.00	126.00
10/03/17	Troszak, Nicholas	Read and replied to emails re. MEL coin shipments, conversation with counsel, staff and superior re. same.	0.20	470.00	94.00
10/03/17	Ferrero, Spencer	Conversation with creditor regarding status of error coin distribution.	0.20	340.00	68.00
10/04/17	Troszak, Nicholas	Read and replied to emails re. MEL coin shipments and conversation with Great Collections re. same.	0.30	470.00	141.00
10/05/17	Troszak, Nicholas	Read and replied to emails re. MEL coin distribution.	0.20	470.00	94.00
10/11/17	Troszak, Nicholas	Read and replied to emails re. MEL coin distribution.	0.10	470.00	47.00
10/12/17	Troszak, Nicholas	Read and replied to emails, conversation with counsel re. specific request to return MEL coins received.	0.40	470.00	188.00
10/13/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.40	470.00	188.00
10/14/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/16/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.60	470.00	282.00
10/17/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.50	470.00	235.00
10/18/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distribution, discussed with staff and responded as required or assigned for follow-up.	0.30	630.00	189.00
10/18/17	Troszak, Nicholas	Review of MS Access database for MEL coin distribution, conversation with superior and reply to Trustee and associate re. uploading of MEL coin distribution information into the Trustee accounting system.	0.50	470.00	235.00
10/18/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.40	470.00	188.00
10/19/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
10/19/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.30	470.00	141.00
10/19/17	Ferrero, Spencer	Reviewed and analyzed correspondence received from creditors regarding error coin shipments.	0.90	340.00	306.00
10/20/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.40	470.00	188.00
10/23/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.40	470.00	188.00
10/24/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/24/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.40	470.00	188.00
10/24/17	Ferrero, Spencer	Correspondence with creditors regarding error coin distribution status.	0.30	340.00	102.00
10/25/17	Ferrero, Spencer	Correspondence with creditors regarding error coin distribution status.	0.30	340.00	102.00
10/26/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/26/17	Troszak, Nicholas	Read and replied to emails re. MEL Coin stipulation, work with staff to confirm previous 11 opt-outs, have received shipment notice and work with staff re. same.	0.30	470.00	141.00
10/26/17	Ferrero, Spencer	Correspondence with creditors regarding error coin distribution status.	0.30	340.00	102.00
10/26/17	Ferrero, Spencer	Reviewed and analyzed emails from creditors who initially opted out to analyze possible new objections.	0.20	340.00	68.00
10/30/17	Troszak, Nicholas	Read and replied to emails re shipment of MEL coins and conversation with counsel re. same.	0.20	470.00	94.00
10/30/17	Ferrero, Spencer	Correspondence with creditors regarding error coin shipments	0.20	340.00	68.00
11/03/17	Ferrero, Spencer	Reviewed and analyzed shipment notification emails to determine receipt of error coins by creditors.	0.60	340.00	204.00
11/03/17	Ferrero, Spencer	Reviewed and analyzed possible shipment resolutions regarding creditor distribution.	0.60	340.00	204.00
11/03/17	Ferrero, Spencer	Reviewed and analyzed creditor status for shipments returned to Great Collections.	0.30	340.00	102.00
11/06/17	Troszak, Nicholas	Read and replied to emails re. MEL coin shipments.	0.20	470.00	94.00
11/06/17	Ferrero, Spencer	Reviewed and analyzed correspondence and other data regarding creditor coin return.	0.30	340.00	102.00
11/06/17	Ferrero, Spencer	Reviewed and analyzed status of creditor coin return and stipulation.	0.40	340.00	136.00
11/06/17	Ferrero, Spencer	Reviewed and analyzed possible shipment resolutions regarding creditor distribution.	0.30	340.00	102.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
11/07/17	Judd, David	Reviewed emails, correspondence and discussed with staff the MEL coin distributions, the impact of delivery and 1099's, responded as required or assigned for follow-up.	0.20	630.00	126.00
11/07/17	Troszak, Nicholas	Read and replied to emails re. creditor returned MEL coins, conversation with staff and superior re. same.	0.30	470.00	141.00
11/07/17	Ferrero, Spencer	Correspondence with Great Collections regarding shipping details and return shipment of creditor error coin distribution.	0.40	340.00	136.00
11/10/17	Judd, David	Reviewed emails, correspondence and discussed with staff the MEL coin distributions, the impact of delivery and 1099's, responded as required or assigned for follow-up.	0.10	630.00	63.00
11/10/17	Troszak, Nicholas	Read and replied to emails re. returned MEL error coins.	0.20	470.00	94.00
11/10/17	Ferrero, Spencer	Correspondence with creditors regarding opt-out status and possible coin return.	0.40	340.00	136.00
11/13/17	Judd, David	Reviewed emails, correspondence and discussed with staff the MEL coin distributions, the impact of delivery and 1099's, responded as required or assigned for follow-up.	0.10	630.00	63.00
11/16/17	Ferrero, Spencer	Correspondence with creditors regarding opt-out stipulation.	0.20	340.00	68.00
11/20/17	Troszak, Nicholas	Read and replied to emails and conversation with staff re. MEL coin allocation shipments.	0.20	470.00	94.00
11/20/17	Ferrero, Spencer	Correspondence with creditor regarding possible opt-out of error coin distribution.	0.30	340.00	102.00
11/21/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
11/21/17	Troszak, Nicholas	Read and replied to emails and conversation with staff re. status of all MEL coin allocation shipments.	0.30	470.00	141.00
11/21/17	Ferrero, Spencer	Reviewed and analyzed status of error coin shipments returned to Great Collections per Trustee request.	0.40	340.00	136.00
11/29/17	Ferrero, Spencer	Reviewed and analyzed correspondence regarding status of error coin distribution.	0.50	340.00	170.00
11/30/17	Judd, David	Reviewed emails and correspondence regarding the MEL coin distributions and correspondence from creditors, responded as required or assigned for follow-up.	0.10	630.00	63.00
12/04/17	Troszak, Nicholas	Read and replied to emails and telephone conversations with staff, counsel and superior re. MEL coin shipments.	0.50	470.00	235.00
12/04/17	Ferrero, Spencer	Conversation with creditors regarding possible opt-out stipulation.	0.40	340.00	136.00
12/05/17	Troszak, Nicholas	Read and replied to emails and telephone conversations with staff and Great Collections re. MEL coin shipments.	0.20	470.00	94.00
12/05/17	Dizon, Rowen	Prepared federal express envelope for transmittal.	0.10	160.00	16.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
12/05/17	Ferrero, Spencer	Conversation with creditors regarding possible opt-out stipulation.	0.80	340.00	272.00
12/06/17	Ferrero, Spencer	Conversation with creditors regarding possible opt-out stipulation.	0.50	340.00	170.00
12/07/17	Troszak, Nicholas	Reviewed MEL Opt-Out motion and replied to counsel.	0.40	470.00	188.00
12/07/17	Ferrero, Spencer	Reviewed and analyzed current status of error coins returned to Great Collections for final distribution or opt-out.	0.40	340.00	136.00
12/07/17	Ferrero, Spencer	Conversation with creditors regarding possible opt-out stipulation.	0.40	340.00	136.00
12/12/17	Troszak, Nicholas	Read and replied to emails re. MEL coin allocation and opt-out to J. Frankel.	0.20	470.00	94.00
12/13/17	Ferrero, Spencer	Correspondence with creditors regarding error coin distributions.	0.30	340.00	102.00
12/15/17	Troszak, Nicholas	Numerous conversations with staff regarding update on MEL coin distribution and work with staff to update status email.	0.30	470.00	141.00
12/15/17	Ferrero, Spencer	Reviewed and analyzed current status of remaining error coin recipients in order to provide status update.	0.30	340.00	102.00
01/02/18	Ferrero, Spencer	Reviewed and analyzed creditor change of address in order to reship error coin distribution.	0.30	350.00	105.00
01/03/18	Troszak, Nicholas	Read and replied to emails re. status of remaining MEL shipments.	0.20	475.00	95.00
01/03/18	Ferrero, Spencer	Reviewed and analyzed current status of error coin delivery issues in order to provide update.	0.30	350.00	105.00
01/03/18	Ferrero, Spencer	Correspondence with creditor regarding error coin opt-out stipulation.	0.20	350.00	70.00
01/08/18	Ferrero, Spencer	Reviewed and analyzed address change documents received from creditors in order to update claims register.	0.40	350.00	140.00
01/10/18	Troszak, Nicholas	Read and replied to staff re. MEL coin distribution status.	0.20	475.00	95.00
01/10/18	Ferrero, Spencer	Conversation with creditor regarding error coin distribution status	0.30	350.00	105.00
01/15/18	Troszak, Nicholas	Read and replied to emails re. auctioning of the remaining coins.	0.10	475.00	47.50
01/16/18	Troszak, Nicholas	Read and replied to emails regarding MEL coin distribution.	0.20	475.00	95.00
01/16/18	Ferrero, Spencer	Correspondence with creditor and North Carolina District Court regarding US Treasury checks received and claim payment status	0.60	350.00	210.00
01/18/18	Ferrero, Spencer	Reviewed and analyzed Form 2 export to compare listed coin distributions to actual distributions in order to assist with 2017 tax return preparation.	0.50	350.00	175.00
01/22/18	Ferrero, Spencer	Correspondence and communication with creditors regarding error coin distributions.	1.10	350.00	385.00
01/30/18	Troszak, Nicholas	Analyzed and reviewed professional fees related to MEL coin allocation in order to reply to counsel.	0.40	475.00	190.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins – Distribution			
02/07/18	Ferrero, Spencer	Reviewed and analyzed Great Collections spreadsheet to determine status of error coin shipments to creditors.	1.70	350.00	595.00
02/13/18	Ferrero, Spencer	Conversation with creditor regarding error coin distribution.	0.30	350.00	105.00
02/13/18	Ferrero, Spencer	Conversation with creditor regarding their questions about tax basis of their claim.	0.30	350.00	105.00
02/15/18	Ferrero, Spencer	Draft response to creditor regarding error coins.	1.40	350.00	490.00
02/15/18	Ferrero, Spencer	Conference call with Weneta Kosmala regarding case status and tasks to be completed regarding remaining error coins.	0.80	350.00	280.00
02/16/18	Ferrero, Spencer	Review USPS tracking numbers for possible error coin delivery issues.	0.70	350.00	245.00
02/19/18	Ferrero, Spencer	Conversation with creditor regarding error coin distribution.	1.00	350.00	350.00
03/02/18	Ferrero, Spencer	Review address update from creditor to forward to Great Collections for error coin distribution.	0.30	350.00	105.00
03/15/18	Ferrero, Spencer	Review e-mail regarding correspondence from creditor regarding error coins returned to sender.	0.30	350.00	105.00
Total for Task Code 205			274.70		\$109,984.00
Task Code: 206		Sale of Non-Error Coins			
02/15/18	Troszak, Nicholas	Prepare for and participated in conference call with Trustee, counsel, staff and superior regarding MEL coin shipments, additional coins to be auctioned and case closure.	0.80	475.00	380.00
02/21/18	Ferrero, Spencer	Review proposed error coin sale list from Great Collections to reconcile to expected list.	0.50	350.00	175.00
03/08/18	Judd, David	Prepared for and participated in conference call with Trustee, counsel, Great Collections and staff regarding the final coin auction and wrapping up the estate.	0.30	640.00	192.00
03/08/18	Judd, David	Worked with Nick and Spencer to complete the consignment form for Great Collections as requested by the Trustee.	0.40	640.00	256.00
03/08/18	Judd, David	Prepared for and participated in conference call with Trustee, counsel and staff regarding the final coin auction and wrapping up the estate.	0.30	640.00	192.00
03/08/18	Troszak, Nicholas	Prepare for and participate in conference call with counsel, trustee and superior regarding coin auction and case closure.	0.60	475.00	285.00
03/08/18	Ferrero, Spencer	Conference call with Linda Cantor, Nick Troszak and Weneta Kosmala regarding opt-out error coin sale.	0.20	350.00	70.00
Total for Task Code 206			3.10		\$1,550.00
Task Code: 210		Investor/Creditor Communications & Issues			
02/08/17	Judd, David	Worked with staff and counsel to prepare the 10th Trustee Report as requested.	0.20	630.00	126.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
02/09/17	Troszak, Nicholas	Analyzed and reviewed Trustee Report, provided feedback and comments.	0.40	470.00	188.00
04/24/17	Ferrero, Spencer	Correspondence with creditor regarding trustee report distribution list.	0.20	340.00	68.00
05/11/17	Troszak, Nicholas	Read and replied to emails from creditors/victims and work with staff and counsel to make sure responses are consistent.	0.50	470.00	235.00
05/11/17	Ferrero, Spencer	Correspondence with Tulving creditors regarding case status	0.50	340.00	170.00
06/14/17	Judd, David	Reviewed the draft of the Trustee Report #11 as requested by counsel.	0.20	630.00	126.00
06/14/17	Troszak, Nicholas	Reviewed Trustee Report #11, updated information at the request of counsel and return.	0.50	470.00	235.00
06/16/17	Judd, David	Reviewed the draft of the Trustee Report #11 as requested by counsel.	0.10	630.00	63.00
06/21/17	Judd, David	Worked with staff to prepare updated information for the Trustee Report #11.	0.30	630.00	189.00
06/28/17	Judd, David	Worked with staff to prepare updated information for the Trustee Report #11.	0.20	630.00	126.00
07/31/17	Troszak, Nicholas	Researched emails and payment of storage facility rent (2016) and phone call to the California Secretary of State re. the SOI, reply to Trustee staff re. same.	0.50	470.00	235.00
02/12/18	Ferrero, Spencer	Reviewed and analyzed QuickBooks and inventory related to former customer request for documentation.	0.40	350.00	140.00
Total for Task Code 210			4.00		\$1,901.00
Task Code: 215		Website Creation/Updating			
02/09/17	Troszak, Nicholas	Analyzed and reviewed Tulving bankruptcy website and work with web designer to update questionnaire recipient address.	0.10	470.00	47.00
03/01/17	Troszak, Nicholas	Analyzed and reviewed web designer invoice for updating website and submitted for payment.	0.20	470.00	94.00
08/15/17	Troszak, Nicholas	Review of bankruptcy website and create email of updates to send to web designer.	0.40	470.00	188.00
04/05/18	Judd, David	Reviewed emails and correspondence regarding website renewal, responded as required or assigned for follow-up.	0.10	640.00	64.00
04/09/18	Dizon, Rowen	Review web designer invoice and prepare check request.	0.20	165.00	33.00
Total for Task Code 215			1.00		\$426.00
Task Code: 503		Litigation Analysis - Marc One			
12/06/16	Judd, David	Reviewed and analyzed documents and correspondence regarding the Marc One litigation.	0.40	620.00	248.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
12/06/16	Judd, David	Prepared analysis of potential presidential error coins based on information provided by Marc One counsel.	0.70	620.00	434.00
12/06/16	Troszak, Nicholas	Analyzed and reviewed most recent document production from Marc One, conversation with superior and counsel re. same, set up meeting with counsel.	0.90	445.00	400.50
12/07/16	Judd, David	Reviewed and analyzed documents and correspondence regarding the Marc One litigation.	0.60	620.00	372.00
12/14/16	Judd, David	Prepared for and participated in meeting with staff and counsel to review the status of Marc One and the potential claim.	1.10	620.00	682.00
12/14/16	Troszak, Nicholas	Prepared for and participated in meeting with counsel and superior re. Marc One information rec'd and additional request.	1.00	445.00	445.00
12/22/16	Judd, David	Continued work on the Marc One presidential error coin analysis, to determine potential claims against Marc One.	0.60	620.00	372.00
01/09/17	Judd, David	Reviewed e-mails and correspondence regarding potential litigation involving Marc One, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/09/17	Troszak, Nicholas	Read and replied to emails re. Marc One records and setup meeting re. same.	0.20	470.00	94.00
01/11/17	Judd, David	Participated in conference call with counsel regarding the Mark One analysis.	0.30	630.00	189.00
01/11/17	Judd, David	Prepared for and participated in meeting with staff and counsel to review the status of Marc One and the potential claim.	1.00	630.00	630.00
01/11/17	Troszak, Nicholas	Follow-up conversation with counsel re. Marc One and additional steps re. statute of limitations.	0.30	470.00	141.00
01/11/17	Troszak, Nicholas	Prepared for and participated in meeting with counsel re. Marc One and additional steps.	1.10	470.00	517.00
02/15/17	Judd, David	Reviewed deposition motion regarding Marc One and discussed same with staff.	0.50	630.00	315.00
02/15/17	Troszak, Nicholas	Analyzed and reviewed 2004 motion for Marc Once, conversation with superior and reply to counsel re. same.	0.40	470.00	188.00
03/21/17	Judd, David	Prepared documents, Exhibits and memo report regarding Marc One for the upcoming Marc Crane deposition.	6.80	630.00	4,284.00
03/22/17	Judd, David	Prepared documents, Exhibits and memo report regarding Marc One for the upcoming Marc Crane deposition.	3.10	630.00	1,953.00
03/22/17	Ferrero, Spencer	Prepared exhibits and reviewed packet for Marc One deposition.	0.60	340.00	204.00
03/29/17	Judd, David	Reviewed and analyzed documents and correspondence regarding the Marc One litigation.	0.40	630.00	252.00
03/29/17	Judd, David	Prepared for and attended the Marc Crane deposition as requested by counsel (Marc One litigation).	1.30	630.00	819.00
03/29/17	Judd, David	Worked with counsel to prepare for the Marc Crane deposition re the Marc One litigation.	0.50	630.00	315.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
03/29/17	Judd, David	Reviewed emails and correspondence regarding the results of the Marc One deposition the Marc One litigation.	0.10	630.00	63.00
Total for Task Code 503			22.00		\$12,980.50
Task Code: 504		Litigation & Claim Analysis - Gugasian			
01/09/17	Judd, David	Reviewed the requests for production for Armen and Levon Gugasian pursuant to our litigation.	0.30	630.00	189.00
01/09/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/10/17	Judd, David	Reviewed interrogatories, re questions for admission and document productions in the Gugasian litigation and discussed same with counsel and staff.	0.40	630.00	252.00
01/10/17	Judd, David	Reviewed emails and correspondence regarding document productions in the Gugasian litigation, responded as required or assigned for follow-up.	0.20	630.00	126.00
01/10/17	Troszak, Nicholas	Telephone call with T. Mavusi re. Gugasian litigation, another call with Mavusi and counsel and setup meeting, conversation with superior re. same.	0.50	470.00	235.00
01/10/17	Troszak, Nicholas	Analyzed and reviewed requests for information received related to the Gugasian litigation and conversation with superior re. same.	0.60	470.00	282.00
01/10/17	Troszak, Nicholas	Prepared for and participated in conference call re. Gugasian litigation.	0.40	470.00	188.00
01/10/17	Troszak, Nicholas	Analyzed and reviewed document inventory schedule, boxes held by BRG in order to update inventory for document production.	1.70	470.00	799.00
01/10/17	Troszak, Nicholas	Analyzed and reviewed QB reports and tax information in order to determine information responsive to document request	0.90	470.00	423.00
01/10/17	Troszak, Nicholas	Analyzed and reviewed claims analysis to locate creditor pursuant to document request for the Gugasian litigation.	0.60	470.00	282.00
01/10/17	Dizon, Rowen	Reviewed boxes for inventory per case accountant requests. Copied case documents regarding Levon Gugasian.	0.40	160.00	64.00
01/10/17	Ferrero, Spencer	Conversation with QuickBooks regarding access issues to Tulving QuickBooks file.	1.20	340.00	408.00
01/11/17	Judd, David	Worked with staff to gather information for the document productions in the Gugasian litigation.	0.30	630.00	189.00
01/11/17	Troszak, Nicholas	Analyzed and reviewed Tulving inventory and documents in order to segregate personal information with in inventory.	1.00	470.00	470.00
01/11/17	Troszak, Nicholas	Read and replied to emails re. searching email boxes for information responsive to the document request, work with BRG IT re. same.	0.80	470.00	376.00

THE TULVING COMPANY, INC.
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DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
01/11/17	Troszak, Nicholas	Analyzed and reviewed QB reports and QB files, work with staff re. GL for document production.	0.80	470.00	376.00
01/11/17	Ferrero, Spencer	Reviewed and analyzed documents received from Wyatt & Blake	0.80	340.00	272.00
01/11/17	Ferrero, Spencer	Reviewed and analyzed QuickBooks file in order to produce general ledgers related to Gugasian litigation.	0.80	340.00	272.00
01/11/17	Ferrero, Spencer	Conversation with QuickBooks regarding access issues to Tulving QuickBooks file.	1.30	340.00	442.00
01/12/17	Judd, David	Worked with staff to gather information for the document productions in the Gugasian litigation.	0.20	630.00	126.00
01/12/17	Troszak, Nicholas	Analyzed and reviewed document requests in order to finalize search term list for email boxes, conversation with superior and submitted request to IT.	0.40	470.00	188.00
01/12/17	Troszak, Nicholas	Analyzed and reviewed updated segregated inventory (Great Collections & BRG) schedules for document production	0.70	470.00	329.00
01/12/17	Ferrero, Spencer	Reviewed and analyzed box inventory to prepare schedules for Gugasian litigation.	1.10	340.00	374.00
01/12/17	Ferrero, Spencer	Reviewed and analyzed documents already segregated for payments to Gugasian related to litigation.	0.50	340.00	170.00
01/13/17	Troszak, Nicholas	Analyzed and reviewed inventory and boxes of documents, conversation with staff re. completeness of inventory and records, reply to email re. email searches.	1.10	470.00	517.00
01/13/17	Troszak, Nicholas	Read and replied to emails re. interview with T. Mavusi and reschedule meeting,	0.30	470.00	141.00
01/13/17	Ferrero, Spencer	Reviewed and analyzed documents to produce in order to Bates stamp related to Gugasian litigation.	0.60	340.00	204.00
01/13/17	Ferrero, Spencer	Reviewed and analyzed documents from boxes removed for review in order to update document inventory	1.20	340.00	408.00
01/16/17	Troszak, Nicholas	Analyzed and reviewed Tulving documents responsive to request, conversation with staff re. same.	0.80	470.00	376.00
01/16/17	Ferrero, Spencer	Reviewed and analyzed documents for Bates stamping in relation to Gugasian litigation	0.70	340.00	238.00
01/17/17	Judd, David	Reviewed TLO report and other information in preparation for Armen Gugasian deposition.	0.20	630.00	126.00
01/17/17	Troszak, Nicholas	Prepared for and participated in meeting with T. Mavusi re. Tulving and Gugasian relationship.	3.30	470.00	1,551.00
01/18/17	Judd, David	Worked with staff to provide information as requested by the Gugasians in their litigation matter.	0.30	630.00	189.00
01/18/17	Ferrero, Spencer	Reviewed and analyzed QuickBooks file returned from Intuit.	0.30	340.00	102.00
01/19/17	Judd, David	Worked with staff to provide information as requested by the Gugasians in their litigation matter.	0.10	630.00	63.00
01/19/17	Troszak, Nicholas	Analyzed and reviewed email search results regarding document request in order to remove results that were not related to Tulving.- Troszak emails.	1.20	470.00	564.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
01/19/17	Troszak, Nicholas	Analyzed and reviewed search results received from BRG IT re. document request.	0.70	470.00	329.00
01/19/17	Troszak, Nicholas	Analyzed and reviewed email search results regarding document request in order to remove results that were not related to Tulving.- Neilson emails.	1.40	470.00	658.00
01/20/17	Judd, David	Reviewed e-mails to produce information to the Gugasians as required.	0.80	630.00	504.00
01/20/17	Troszak, Nicholas	Analyzed and reviewed email search results regarding document request in order to remove results that were not related to Tulving.- Troszak emails.	0.70	470.00	329.00
01/20/17	Troszak, Nicholas	Analyzed and reviewed email search results regarding document request in order to remove results that were not related to Tulving.- Neilson emails.	0.80	470.00	376.00
01/20/17	Troszak, Nicholas	Telephone conversation with counsel re. document production and depo of A. Gugasian.	0.30	470.00	141.00
01/21/17	Judd, David	Worked with staff to provide information as requested by the Gugasians in their litigation matter.	0.20	630.00	126.00
01/23/17	Judd, David	Reviewed the draft deposition transcript for Armen Gugasian.	0.90	630.00	567.00
01/23/17	Troszak, Nicholas	Analyzed and reviewed responses to request for documents and work with staff to deliver to counsel for review.	0.40	470.00	188.00
01/23/17	Ferrero, Spencer	Reviewed and analyzed documents to be produced involving Gugasian litigation.	1.40	340.00	476.00
01/24/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/24/17	Dizon, Rowen	Delivered CD contain of document production to case counsel.	0.30	160.00	48.00
01/24/17	Ferrero, Spencer	Reviewed and analyzed documents to be produced involving Gugasian litigation.	0.40	340.00	136.00
01/25/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/27/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/30/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
01/30/17	Troszak, Nicholas	Analyzed and reviewed claims analysis and POC's re. claims identified for Gugasian litigation, conversation with superior re. same and reply to email.	0.50	470.00	235.00
02/09/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	630.00	126.00
02/10/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	630.00	126.00

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November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
02/10/17	Troszak, Nicholas	Analyzed and reviewed emails and notes from Hannes Tulving meeting in order to reply to counsel re. apt. occupied by Hannes.	0.40	470.00	188.00
02/13/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and superior re. case status.	0.40	470.00	188.00
02/15/17	Troszak, Nicholas	Prepared for and participated in conversations with counsel re. responses to interrogatories on Gugasian litigation.	0.50	470.00	235.00
02/16/17	Judd, David	Telephone calls with counsel and staff to review the responses to the Gugasians requests for information..	0.40	630.00	252.00
02/16/17	Judd, David	Worked with staff to prepare information for the Gugasian litigation.	0.20	630.00	126.00
02/16/17	Troszak, Nicholas	Prepared for and participated in numerous conversations with counsel re. responses to requests for information - Gugasian.	0.60	470.00	282.00
02/16/17	Ferrero, Spencer	Reviewed and analyzed payroll statements for Gugasian litigation exhibits	1.70	340.00	578.00
02/16/17	Ferrero, Spencer	Reviewed and analyzed bank statements for Gugasian litigation exhibits	2.10	340.00	714.00
02/16/17	Ferrero, Spencer	Reviewed and analyzed check detail for Gugasian litigation exhibits	2.20	340.00	748.00
02/17/17	Judd, David	Telephone call with staff regarding the answers to interrogatories and requests for admissions as requested by counsel.	0.30	630.00	189.00
02/17/17	Judd, David	Reviewed the answers to interrogatories and requests for admissions as requested by counsel.	1.30	630.00	819.00
02/17/17	Troszak, Nicholas	Analyzed and reviewed responses to requests for information, conversation with superior and reply to counsel.	0.70	470.00	329.00
02/17/17	Troszak, Nicholas	Prepared for and participated in numerous conversations with counsel re. responses to requests for information - Gugasian.	0.50	470.00	235.00
02/17/17	Ferrero, Spencer	Reviewed and analyzed bank statements for Gugasian litigation exhibits	0.80	340.00	272.00
02/17/17	Ferrero, Spencer	Reviewed and analyzed check detail for Gugasian litigation exhibits	1.00	340.00	340.00
02/20/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	630.00	126.00
02/21/17	Troszak, Nicholas	Analyzed and reviewed responses to requests for production, conversation with superior and reply to counsel.	0.80	470.00	376.00
02/21/17	Ferrero, Spencer	Reviewed and analyzed payroll statements in order to create litigation packets for Gugasian litigation.	2.10	340.00	714.00
02/22/17	Ferrero, Spencer	Reviewed and analyzed bank statements to create litigation packets for Gugasian litigation.	2.30	340.00	782.00
02/22/17	Ferrero, Spencer	Reviewed and analyzed canceled checks to create litigation packets for Gugasian litigation.	2.10	340.00	714.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
02/23/17	Ferrero, Spencer	Reviewed and analyzed bank statements to create litigation packets for Gugasian litigation.	1.60	340.00	544.00
02/24/17	Ferrero, Spencer	Reviewed and analyzed bank statements to create litigation packets for Gugasian litigation.	1.10	340.00	374.00
02/28/17	Troszak, Nicholas	Read and replied to emails re. Gugasian production and litigation status.	0.10	470.00	47.00
03/06/17	Dizon, Rowen	Reviewed and analyzed canceled checks in order to create Gugasian litigation packets.	0.80	160.00	128.00
03/06/17	Ferrero, Spencer	Reviewed and analyzed canceled checks for August-September 2011 in order to complete Gugasian litigation packets	1.50	340.00	510.00
03/06/17	Ferrero, Spencer	Reviewed and analyzed canceled checks for June-July 2011 in order to complete Gugasian litigation packets	1.60	340.00	544.00
03/06/17	Ferrero, Spencer	Reviewed and analyzed canceled checks for October-November 2011 in order to complete Gugasian litigation packets	1.60	340.00	544.00
03/07/17	Troszak, Nicholas	Analyzed and reviewed Gugasian litigation packet, conversation with staff regarding compilation of information/support documents and update superior.	0.60	470.00	282.00
03/07/17	Ferrero, Spencer	Reviewed and analyzed canceled checks for June-July 2011 in order to complete Gugasian litigation packets	1.70	340.00	578.00
03/08/17	Troszak, Nicholas	Analyzed and reviewed Armen Gugasian litigation packet, conversation with staff regarding same.	0.60	470.00	282.00
03/08/17	Dizon, Rowen	Reviewed and analyzed canceled checks in order to create Gugasian litigation packets.	0.40	160.00	64.00
03/08/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 10 for Gugasian litigation.	1.20	340.00	408.00
03/08/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 8 for Gugasian litigation.	1.40	340.00	476.00
03/08/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 9 for Gugasian litigation.	1.00	340.00	340.00
03/08/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Armen exhibit for Gugasian litigation.	0.60	340.00	204.00
03/08/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 7 for Gugasian litigation.	0.70	340.00	238.00
03/09/17	Dizon, Rowen	Reviewed and analyzed canceled checks in order to create Gugasian litigation packets.	0.60	160.00	96.00
03/09/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Armen exhibit for Gugasian litigation.	0.80	340.00	272.00
03/09/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 9 for Gugasian litigation.	0.80	340.00	272.00
03/09/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 10 for Gugasian litigation.	1.10	340.00	374.00
03/09/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 8 for Gugasian litigation.	1.00	340.00	340.00
03/09/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 7 for Gugasian litigation.	0.90	340.00	306.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
03/10/17	Dizon, Rowen	Reviewed and analyzed canceled checks in order to create Gugasian litigation packets.	0.40	160.00	64.00
03/10/17	Ferrero, Spencer	Reviewed and analyzed documents to compile Exhibit 11 for Gugasian litigation.	2.40	340.00	816.00
03/13/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.10	630.00	63.00
03/13/17	Ferrero, Spencer	Reviewed and analyzed Gugasian litigation packets	0.20	340.00	68.00
03/14/17	Judd, David	Prepared for and participated in call with staff, counsel and opposing counsel regarding the document production in the Gugasian litigation.	0.40	630.00	252.00
03/14/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.20	630.00	126.00
03/14/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and Gugasian counsel re. document production, requests for information, etc.	1.00	470.00	470.00
03/14/17	Troszak, Nicholas	Analyzed and reviewed Gugasian litigation packets, specifically related to payments for Levon, 2110 and 2112.5 West Ocean, conversation with staff re. same.	0.60	470.00	282.00
03/14/17	Troszak, Nicholas	Analyzed and reviewed Gugasian litigation packets, specifically related to payments for 750 West 17th St. and 740 West 16th St. and conversation with staff re. same.	2.10	470.00	987.00
03/14/17	Ferrero, Spencer	Reviewed and analyzed Gugasian litigation packets	1.70	340.00	578.00
03/14/17	Ferrero, Spencer	Reviewed and analyzed Hannes personal tax returns to be scanned as part of Gugasian litigation.	0.30	340.00	102.00
03/15/17	Troszak, Nicholas	Read and replied to emails regarding E-Discovery gathered by Fed's and ways to produce information for Gugasian.	0.20	470.00	94.00
03/16/17	Troszak, Nicholas	Prepared for and participated in conference call with E-Discovery team.	0.30	470.00	141.00
03/18/17	Dizon, Rowen	Reviewed and scanned tax returns.	1.50	160.00	240.00
03/20/17	Dizon, Rowen	Reviewed and compiled scanned tax return.	0.60	160.00	96.00
03/20/17	Ferrero, Spencer	Reviewed and analyzed personal tax returns for Hannes Tulving from 2004-2011 for possible Gugasian document production.	1.30	340.00	442.00
03/21/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.20	630.00	126.00
03/21/17	Ferrero, Spencer	Reviewed and analyzed Hannes tax returns for accountant work papers for possible Gugasian document production.	0.80	340.00	272.00
03/22/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.20	630.00	126.00
03/22/17	Troszak, Nicholas	Read and replied to counsel re. request for information from Gugasian counsel.	0.40	470.00	188.00
03/22/17	Troszak, Nicholas	Analyzed and reviewed Hannes Tulving personal returns requested by Gugasian counsel, conversation with staff and work with staff to deliver documents to counsel.	0.60	470.00	282.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
03/22/17	Dizon, Rowen	Delivered CD's to the accountants counsel.	0.30	160.00	48.00
03/22/17	Ferrero, Spencer	Reviewed and analyzed Hannes tax returns for accountant work papers for possible Gugasian document production.	1.10	340.00	374.00
03/28/17	Troszak, Nicholas	Read and replied to emails re. electronic data and information to produce for Gugasian litigation.	0.20	470.00	94.00
03/28/17	Dizon, Rowen	Reviewed and analyzed hard drives from computers taken from Tulving offices for possible imaging related to Gugasian litigation.	1.30	160.00	208.00
03/29/17	Troszak, Nicholas	Read and replied to emails re. spreadsheet of graded coins and questions re. certain coins.	0.10	470.00	47.00
04/03/17	Troszak, Nicholas	Prepared for and participated in multiple conversations with E-Discovery Team re. data collection, timing and cost to produce.	0.40	470.00	188.00
04/07/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/14/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/17/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.20	630.00	126.00
04/17/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/17/17	Troszak, Nicholas	Analyzed and reviewed request for information from Gugasian counsel, gather additional response information and send to counsel, conversation with superior re. same.	1.70	470.00	799.00
04/20/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
04/20/17	Judd, David	Prepared for and participated in call with staff and counsel regarding the document production in the Gugasian litigation.	0.30	630.00	189.00
04/20/17	Troszak, Nicholas	Prepared for and participated in conference call re. Gugasian litigation and response to letter received.	0.30	470.00	141.00
04/20/17	Troszak, Nicholas	Read and replied to emails re. E-Discovery copying 16 GB of data for opposing counsel for Gugasian.	0.30	470.00	141.00
04/21/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/04/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel re. Gugasian litigation and responses to discovery requests, conversation with staff re. same.	0.50	470.00	235.00
05/04/17	Troszak, Nicholas	Analyzed and reviewed exhibits to Gugasian complaint and GL transactions.	0.40	470.00	188.00
05/05/17	Troszak, Nicholas	Analyzed box inventory and documents in box 189, work with staff to have documents copied for opposing counsel.	0.70	470.00	329.00

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Task Code: 504		Litigation & Claim Analysis - Gugasian			
05/05/17	Troszak, Nicholas	Read and replied to emails re. Gugasian litigation between counsel.	0.30	470.00	141.00
05/05/17	Ferrero, Spencer	Reviewed and analyzed documents to be produced related to Gugasian litigation.	0.90	340.00	306.00
05/12/17	Ferrero, Spencer	Reviewed and analyzed document production relating to Gugasian litigation.	0.40	340.00	136.00
05/25/17	Judd, David	Worked with staff and staff to prepare final responses to opposing counsel in the Gugasian litigation.	0.10	630.00	63.00
05/25/17	Troszak, Nicholas	Reviewed inventory and worked with staff to locate additional information related to claims that existed during transactions referenced in complaint.	0.50	470.00	235.00
05/25/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel re. request for information from Gugasian counsel.	0.30	470.00	141.00
05/25/17	Dizon, Rowen	Reviewed and analyzed documents relating to Ford and Collateral Financing claims in relation to Gugasian litigation.	0.50	160.00	80.00
05/25/17	Ferrero, Spencer	Reviewed and analyzed claim liability amount and documents relating to Ford Motor Credit, Collateral Financing and the IRS relating to the Gugasian claim.	0.80	340.00	272.00
05/30/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
05/30/17	Troszak, Nicholas	Reviewed documents from inventory related to Ford and Collateral Finance requested by Gugasian counsel and send to counsel for review.	0.40	470.00	188.00
05/31/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/08/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/12/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.30	630.00	189.00
06/12/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.20	630.00	126.00
06/12/17	Troszak, Nicholas	Read and replied to emails re. Gugasian litigation and discovery conversation with superior re. same.	0.60	470.00	282.00
06/13/17	Troszak, Nicholas	Analyzed and reviewed work product in order to locate information responsive to additional discovery requests.	0.50	470.00	235.00
06/13/17	Troszak, Nicholas	Analyzed and reviewed emails in order to locate information in response to additional discovery requests.	0.60	470.00	282.00
06/14/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.30	630.00	189.00
06/14/17	Troszak, Nicholas	Read and replied to emails and conversations with superior re. discovery issues with Gugasian.	0.30	470.00	141.00

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06/15/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
06/15/17	Troszak, Nicholas	Read and replied to emails, conversations with superior and counsel re. discovery issues with Gugasian.	0.60	470.00	282.00
06/21/17	Judd, David	Worked with staff to prepare requested information for the Gugasian litigation.	0.10	630.00	63.00
06/21/17	Judd, David	Prepared for and participated in conference call with counsel and staff regarding the Gugasian litigation.	0.30	630.00	189.00
06/21/17	Troszak, Nicholas	Analyzed and reviewed the GL re. funds received and items sent to customers.	0.70	470.00	329.00
06/21/17	Troszak, Nicholas	Reviewed documents responsive to opposing counsels request in Gugasian, conversation with superior and work with staff to prepare information for production.	0.70	470.00	329.00
06/21/17	Dizon, Rowen	Delivered documents to counsel relating to Gugasian litigation.	0.30	160.00	48.00
06/23/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and superior.	0.30	470.00	141.00
07/06/17	Judd, David	Reviewed liability information in order to prepare a solvency report for the Gugasian litigation.	1.70	630.00	1,071.00
07/07/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/07/17	Judd, David	Reviewed liability information in order to prepare a solvency report for the Gugasian litigation.	1.20	630.00	756.00
07/07/17	Troszak, Nicholas	Read and replied to emails re. Gugasian counsel wanting to copy certain boxes of data, communicate with superior re. same.	0.20	470.00	94.00
07/07/17	Troszak, Nicholas	Analyzed and reviewed the Tulving Form 2 from inception to present and conversation with counsel re. same.	0.80	470.00	376.00
07/10/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/13/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/13/17	Troszak, Nicholas	Read and replied to emails re. copy services access to records and building requirements to remove documents.	0.20	470.00	94.00
07/17/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/17/17	Troszak, Nicholas	Read and replied to emails re. Gugasian litigation and visit by copy service on behalf of Gugasians counsel.	0.20	470.00	94.00
07/18/17	Troszak, Nicholas	Prepared for and participated in meeting with Inservio3 regarding document review and copying for Gugasian litigation.	0.20	470.00	94.00

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Task Code: 504		Litigation & Claim Analysis - Gugasian			
07/25/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
07/25/17	Troszak, Nicholas	Read and replied to opposing counsel re. pick-up of boxes related to Gugasian litigation.	0.20	470.00	94.00
08/03/17	Troszak, Nicholas	Prepared for and participated in meeting with counsel and superior re. case status and Gugasian litigation.	0.70	470.00	329.00
08/16/17	Troszak, Nicholas	Read and replied to emails and telephone conversation with counsel re. receipt of documents copied/scanned by opposing counsel.	0.30	470.00	141.00
08/17/17	Troszak, Nicholas	Read and replied to emails and telephone conversation with counsel re. opposing counsel's response to our request for a copy of the records.	0.30	470.00	141.00
08/24/17	Judd, David	Prepared for and participated in conference call regarding subpoena's and proposed depositions by Gugasian counsel.	0.30	630.00	189.00
08/24/17	Troszak, Nicholas	Reviewed subpoena's received from Gugasian counsel and conversation with counsel and superior re. same.	0.40	470.00	188.00
08/29/17	Judd, David	Reviewed emails and correspondence regarding proposed mediation and depositions.	0.20	630.00	126.00
09/07/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation and mediation, responded as required or assigned for follow-up.	0.10	630.00	63.00
09/13/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation and mediation, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/09/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/12/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	630.00	126.00
10/12/17	Troszak, Nicholas	Reviewed professional fees incurred through 09/30/17, updated schedule and submitted to counsel for reply to Gugasian request.	0.70	470.00	329.00
10/17/17	Troszak, Nicholas	Reviewed professional fees incurred and paid through 09/30/17 in order to reply to Gugasian request for information.	0.70	470.00	329.00
10/18/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/18/17	Troszak, Nicholas	Reviewed professional fees incurred and paid through 09/30/17 in order to reply to Gugasian request for information.	0.30	470.00	141.00
10/23/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/23/17	Troszak, Nicholas	Reviewed Form 2, updated professional fee schedule and conversation with counsel re. case status.	0.50	470.00	235.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
10/24/17	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	630.00	63.00
10/24/17	Troszak, Nicholas	Extracted last page from form 2, updated professional fee schedule and sent to counsel as requested.	0.50	470.00	235.00
10/30/17	Judd, David	Reviewed mediation brief and worked with staff to prepare for upcoming mediation with Gugasian.	0.10	630.00	63.00
10/30/17	Troszak, Nicholas	Read and replied to emails re. mediation with Gugasians.	0.20	470.00	94.00
10/31/17	Judd, David	Reviewed mediation brief and worked with staff to prepare for upcoming mediation with Gugasian.	0.10	630.00	63.00
10/31/17	Troszak, Nicholas	Reviewed professional fees incurred, replied to emails re. Gugasian mediation, conversation with superior and counsel.	0.20	470.00	94.00
11/01/17	Judd, David	Reviewed mediation statements and exhibits in preparation for the Gugasian mediation.	0.40	630.00	252.00
11/01/17	Troszak, Nicholas	Analyzed and reviewed Force 10's rebuttal report for mediation and conversation with superior regarding inaccuracies of their report.	1.50	470.00	705.00
11/01/17	Troszak, Nicholas	Analyzed and reviewed opposing counsel's mediation brief, conversation with superior and request Force 10's rebuttal report.	0.50	470.00	235.00
11/01/17	Troszak, Nicholas	Prepared for and participated in conference call with counsel and superior re. case status and litigation.	0.90	470.00	423.00
11/02/17	Judd, David	Reviewed mediation statements and exhibits in preparation for the Gugasian mediation.	0.70	630.00	441.00
11/02/17	Judd, David	Worked with staff to prepare for mediation in the Gugasian matter.	0.50	630.00	315.00
11/02/17	Judd, David	Prepared for and participated in call with staff regarding Gugasians expert report and findings.	0.30	630.00	189.00
11/02/17	Judd, David	Prepared for and participated in conference call with counsel and staff in preparation for mediation on the Gugasian matter.	0.90	630.00	567.00
11/02/17	Troszak, Nicholas	Analyzed summary of operating results from Force10's report, tax returns and updated schedule with additional information for mediation purposes.	1.50	470.00	705.00
11/02/17	Troszak, Nicholas	Reviewed and gathered additional information for mediation purposes and conversation with superior and counsel re. same.	0.90	470.00	423.00
11/02/17	Troszak, Nicholas	Prepared for and participated in call with counsel re. mediation.	0.50	470.00	235.00
11/02/17	Ferrero, Spencer	Reviewed and analyzed tax returns and other documents in order to prepare for Gugasian litigation mediation	1.60	340.00	544.00
11/03/17	Judd, David	Worked with staff regarding ongoing Gugasian mediation issues.	0.40	630.00	252.00
11/03/17	Troszak, Nicholas	Prepared for and participated in Gugasian mediation with Trustee and counsel.	8.20	470.00	3,854.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
11/03/17	Troszak, Nicholas	Traveled to Santa Ana from BRG to participate in Gugasian mediation.	1.50	470.00	705.00
11/03/17	Troszak, Nicholas	Traveled from Santa Ana to BRG regarding Gugasian mediation.	1.30	470.00	611.00
11/03/17	Ferrero, Spencer	Reviewed and analyzed list of 2010 orders shipped in 2011 as part of Gugasian mediation.	0.40	340.00	136.00
12/12/17	Troszak, Nicholas	Reviewed reply motion to opposition of Gugasian settlement and respond to counsel.	0.20	470.00	94.00
Total for Task Code 504			145.90		\$62,172.00
Task Code: 700		Tax Compliance			
01/18/18	Larsen, Leif	Analyzed 2017 financial information and resolved issues related to 2017 tax preparation.	0.60	460.00	276.00
01/18/18	Troszak, Nicholas	Read and replied to Trustee and tax dept. (conversation with tax dept.) re. Form 2, 1099's and remaining coins to be auctioned.	0.60	475.00	285.00
01/22/18	Calder, Vernon	Resolved issues regarding tax return reporting of distributions to claimants.	0.20	620.00	124.00
02/05/18	Larsen, Leif	Prepared correspondence for 2018 tax payments.	0.10	460.00	46.00
03/07/18	Calder, Victoria	Updated case files.	0.70	90.00	63.00
03/08/18	Calder, Victoria	Updated case files.	0.30	90.00	27.00
03/12/18	Calder, Victoria	Updated case files.	0.20	90.00	18.00
03/23/18	Larsen, Leif	Worked with IRS agent regarding examination of the 2016 Form 1120S.	1.90	460.00	874.00
03/23/18	Calder, Vernon	Analyzed potential issues to be addressed in upcoming IRS audit.	0.10	620.00	62.00
05/07/18	Larsen, Leif	Analyzed 2018 financial activity and prepared supporting work papers to be used in the preparation of the 2018 income tax returns.	1.70	460.00	782.00
05/24/18	Calder, Victoria	Prepared 2017 tax return to send to taxing authorities.	0.10	90.00	9.00
05/24/18	Calder, Vernon	Finalized 2017 and 2018 income tax returns.	0.10	620.00	62.00
Total for Task Code 700			6.60		\$2,628.00
Task Code: 707		Tax Returns - 2016			
01/05/17	Larsen, Leif	Followed up on information needed in order to complete 2016 tax work.	0.30	460.00	138.00
01/05/17	Troszak, Nicholas	Read and replied to emails re. request for 2016 Form 2 for tax purposes.	0.20	470.00	94.00
01/05/17	Dizon, Rowen	Created and provided bank reports to case accountant in preparation of 2016 W2's.	0.20	160.00	32.00
01/06/17	Judd, David	Reviewed emails and correspondence regarding 2016 tax matters, responded as required or assigned for follow-up.	0.10	630.00	63.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 707		Tax Returns - 2016			
01/06/17	Troszak, Nicholas	Read and replied to emails re. 2016 form 2 receipt for tax purposes.	0.10	470.00	47.00
01/23/17	Larsen, Leif	Analyzed 2016 transaction ledgers and prepared required Forms 1096 and 1099-Misc.	0.80	460.00	368.00
01/23/17	Ferrero, Spencer	Correspondence with Great Collections regarding tax ID per tax department request.	0.20	340.00	68.00
01/23/17	Calder, Victoria	Prepared IRS form(s) 1099.	0.30	85.00	25.50
01/27/17	Larsen, Leif	Electronically filed 2016 Forms 1096 and 1099-Misc.	0.30	460.00	138.00
02/01/17	Judd, David	Reviewed emails and correspondence regarding 2016 tax matters, responded as required or assigned for follow-up.	0.10	630.00	63.00
02/01/17	Troszak, Nicholas	Analyzed and reviewed FTB minimum tax requirement, emailed trustee re. same and request for payment.	0.20	470.00	94.00
03/02/17	Larsen, Leif	Prepared Form 7004 for 2016 for Tulving Company.	0.30	460.00	138.00
03/06/17	Larsen, Leif	Electronically filed Form 7004 for Tulving for 2016.	0.20	460.00	92.00
03/27/17	Dizon, Rowen	Processed certified mailing of tax returns.	0.50	160.00	80.00
05/08/17	Judd, David	Reviewed emails and correspondence regarding the 2016 tax return, assigned or replied as necessary.	0.10	630.00	63.00
05/08/17	Larsen, Leif	Analyzed 2016 transaction ledgers and prepared supporting work papers to be used in conjunction with the preparation of the 2016 income tax returns.	2.70	460.00	1,242.00
05/08/17	Troszak, Nicholas	Read and replied to emails re. assets to be written off for tax purposes.	0.10	470.00	47.00
05/08/17	Calder, Vernon	Determined proper income tax return reporting of inventory sales at auction.	0.30	600.00	180.00
05/09/17	Larsen, Leif	Prepared an initial draft of the 2016 federal income tax return.	1.80	460.00	828.00
05/10/17	Judd, David	Prepared for and participated in conference call with tax professional and staff regarding the 2016 tax return.	0.30	630.00	189.00
05/10/17	Larsen, Leif	Researched historical records and updated the 2016 supporting work papers and income tax returns to include prior period activity and write off of worthless assets.	2.90	460.00	1,334.00
05/10/17	Larsen, Leif	Reviewed and referenced the 2016 income tax returns and supporting work papers.	1.50	460.00	690.00
05/10/17	Larsen, Leif	Prepared an initial draft of the 2016 state income tax return.	1.60	460.00	736.00
05/10/17	Calder, Vernon	Analyzed issues regarding proper tax return reporting of cash turned over from Chapter 11 Estate.	0.60	600.00	360.00
05/12/17	Calder, Vernon	Reviewed 2016 income tax returns and related tax file.	1.80	600.00	1,080.00
05/15/17	Larsen, Leif	Cleared review notes related to the 2016 income tax returns.	1.60	460.00	736.00
05/15/17	Calder, Vernon	Resolved issues regarding properly computing gain/loss adjustments on disposition of assets for Alternative Minimum Tax purposes.	0.10	600.00	60.00
05/17/17	Larsen, Leif	Prepared amount depreciation schedules and updated amount gain/loss reported on the 2016 return.	0.90	460.00	414.00

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Task Code: 707		Tax Returns - 2016			
05/17/17	Calder, Vernon	Verified clearance of review notes on 2016 income tax returns and related tax file.	1.40	600.00	840.00
05/25/17	Perry, Evelyn	Assembled and processed 2016 tax returns for filing, including K-1 letters.	0.80	160.00	128.00
05/30/17	Perry, Evelyn	Assembled and processed 2016 tax returns for filing, including K-1 letters.	0.90	160.00	144.00
05/30/17	Calder, Vernon	Performed final review, revised and signed 2016 income tax returns.	0.50	600.00	300.00
06/01/17	Perry, Evelyn	Electronic file management of tax returns.	0.30	160.00	48.00
06/01/17	Perry, Evelyn	Mailed tax returns and K1s to trustee for review and signing.	0.40	160.00	64.00
06/02/17	Larsen, Leif	Performed quality control and protected the 2016 work papers.	0.40	460.00	184.00
06/12/17	Larsen, Leif	Electronically filed the 2016 federal and state income tax returns.	0.30	460.00	138.00
08/02/17	Calder, Victoria	Prepared 2016 return to send to taxing authorities.	0.20	85.00	17.00
03/08/18	Larsen, Leif	Prepared Form 7004 and electronically filed the 2017 extension.	0.40	460.00	184.00
03/21/18	Judd, David	Reviewed emails and correspondence regarding the tax audit for 2016, responded as required or assigned for follow-up.	0.10	640.00	64.00
03/29/18	Calder, Vernon	Resolved issues regarding proper income tax reporting of coin distributions and other outstanding tax reporting issues.	0.70	620.00	434.00
05/09/18	Larsen, Leif	Contacted the IRS on order to follow up on the 2016 IRS audit.	0.20	460.00	92.00
Total for Task Code 707			26.70		\$12,036.50
Task Code: 708		Tax Returns - 2017			
01/06/17	Larsen, Leif	Reviewed 2017 minimum tax payment coupon for completeness and accuracy.	0.20	460.00	92.00
01/06/17	Calder, Victoria	Prepared 2017 California minimum payment vouchers.	0.80	85.00	68.00
01/09/17	Calder, Victoria	Prepared 2017 California minimum tax payment voucher.	0.20	85.00	17.00
01/23/17	Calder, Vernon	Verified clearance of review notes related to 2016 IRS Form(s) 1099.	0.20	600.00	120.00
01/30/17	Calder, Vernon	Finalized 2016 IRS Form 1099 files.	0.10	600.00	60.00
02/01/17	Larsen, Leif	Prepared correspondence related to 2017 tax payments for Tulving.	0.20	460.00	92.00
07/25/17	Larsen, Leif	Analyzed correspondence received regarding penalties related to 2016 California tax.	0.20	460.00	92.00
01/03/18	Larsen, Leif	Reviewed records on hand and requested information needed for the preparation of 2017 Forms 1099.	0.20	460.00	92.00
05/04/18	Calder, Vernon	Resolved issues regarding tax return reporting of coin distributions to claimants.	0.10	620.00	62.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 708		Tax Returns - 2017			
05/07/18	Larsen, Leif	Analyzed 2017 financial activity and prepared supporting work papers to be used in the preparation of the 2017 income tax returns.	2.50	460.00	1,150.00
05/07/18	Larsen, Leif	Reviewed and referenced the 2017 income tax returns and supporting work papers.	0.60	460.00	276.00
05/07/18	Larsen, Leif	Prepared the 2017 federal and state income tax returns.	2.70	460.00	1,242.00
05/09/18	Larsen, Leif	Cleared review notes related to the 2017 income tax returns.	0.50	460.00	230.00
05/09/18	Calder, Vernon	Verified clearance of review notes on 2017 and 2018 income tax returns.	0.60	620.00	372.00
05/11/18	Calder, Victoria	Prepared 2017 tax return to send to taxing authorities.	1.30	90.00	117.00
05/15/18	Calder, Victoria	Prepared 2017 tax return to send to taxing authorities.	0.60	90.00	54.00
Total for Task Code 708			11.00		\$4,136.00
Task Code: 709		Tax Returns - 2018			
01/17/18	Calder, Victoria	Prepared California minimum tax payment vouchers.	0.10	90.00	9.00
02/01/18	Larsen, Leif	Prepared 2018 California tax coupon for Tulving and reviewed check request.	0.40	460.00	184.00
02/01/18	Calder, Victoria	Prepared 2018 California minimum tax payment vouchers.	0.10	90.00	9.00
02/05/18	Troszak, Nicholas	Read and replied to emails re. minimum tax payments and timing.	0.10	475.00	47.50
05/08/18	Larsen, Leif	Prepared the 2018 federal and state income tax returns.	1.90	460.00	874.00
05/08/18	Larsen, Leif	Reviewed and referenced the 2018 income tax returns and supporting work papers.	0.60	460.00	276.00
05/09/18	Larsen, Leif	Cleared review notes related to the 2018 income tax returns.	0.70	460.00	322.00
05/09/18	Calder, Vernon	Reviewed 2017 and 2018 income tax returns and related tax file.	1.70	620.00	1,054.00
05/11/18	Calder, Victoria	Prepared 2018 tax return to send to taxing authorities.	1.40	90.00	126.00
05/15/18	Calder, Victoria	Prepared 2018 tax return to send to taxing authorities.	0.50	90.00	45.00
05/15/18	Calder, Vernon	Performed final review procedures and signed 2017 and 2018 income tax returns.	0.40	620.00	248.00
05/16/18	Calder, Victoria	Performed quality control procedures on workpapers and tax returns.	0.20	90.00	18.00
Total for Task Code 709			8.10		\$3,212.50
Task Code: 900		General Case Administration			
01/23/18	Ferrero, Spencer	Reviewed and analyzed Tulving boxes held at BRG for potential transfer to the Trustee.	0.60	350.00	210.00
01/24/18	Ferrero, Spencer	Reviewed and analyzed Tulving boxes held at BRG for potential transfer to the Trustee.	0.30	350.00	105.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
01/26/18	Troszak, Nicholas	Read and replied to emails re. destruction of remaining records.	0.20	475.00	95.00
01/29/18	Troszak, Nicholas	Read and replied to emails re. inquiry from J. Gibbons and appropriate response.	0.20	475.00	95.00
01/30/18	Troszak, Nicholas	Read and replied to emails re. J. Gibbons inquiry, conversation with counsel re. same.	0.30	475.00	142.50
02/15/18	Judd, David	Conference call with Trustee, counsel and staff regarding work to be done to close the case.	0.90	640.00	576.00
03/29/18	Judd, David	Reviewed tax matters with Vernon Calder and Leif Larsen.	0.60	640.00	384.00
Total for Task Code 900			3.10		\$1,607.50
Task Code: 910		Professional Employment and Fee Review Issues			
11/09/16	Troszak, Nicholas	Read and replied to emails with Trustee re. cash on hand, fee application preparation and expected payment of expenses.	0.30	445.00	133.50
11/15/16	Troszak, Nicholas	Analyzed and reviewed prior payments for professional fees and send email to Trustee re. same.	0.40	445.00	178.00
11/17/16	Judd, David	Reviewed e-mails and correspondence regarding underpayment from the 1st interim fee application, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/21/16	Judd, David	Reviewed e-mails and correspondence regarding underpayment from the 1st interim fee application, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/10/17	Judd, David	Worked with staff to prepare budgets as requested by the Trustee.	0.20	630.00	126.00
02/10/17	Larsen, Leif	Analyzed time entries and prepared budget for tax work to be performed.	0.50	460.00	230.00
02/13/17	Judd, David	Prepared for and participated in conference call with counsel & staff regarding preparation of budgets as requested by the Trustee.	0.20	630.00	126.00
02/13/17	Troszak, Nicholas	Read and replied to emails re. budget and request for information from creditors.	0.20	470.00	94.00
02/14/17	Judd, David	Worked with staff to prepare budgets as requested by the Trustee.	0.30	630.00	189.00
02/14/17	Troszak, Nicholas	Analyzed and reviewed professional fees, conversation with superior and prepare budget.	0.30	470.00	141.00
02/28/17	Judd, David	Reviewed e-mails and correspondence regarding estimated budgets to complete the case, responded as required or assigned for follow-up.	0.20	630.00	126.00
02/28/17	Judd, David	Prepared for and participated in conference call with staff to determine estimated budget to complete the case.	0.70	630.00	441.00
02/28/17	Troszak, Nicholas	Analyzed and reviewed PSZJ budget, conversation with superior re. BRG budget, update/reformat budget and send to counsel for submission to Trustee.	1.10	470.00	517.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 910		Professional Employment and Fee Review Issues			
06/15/17	Troszak, Nicholas	Analyzed and reviewed professional fees and expenses incurred and update task codes.	0.40	470.00	188.00
06/16/17	Troszak, Nicholas	Analyzed and reviewed professional fees and expenses incurred, approved and paid to date in order to determine amount outstanding and amount attributable to the error coin allocation.	0.30	470.00	141.00
06/21/17	Troszak, Nicholas	Reviewed budget and professional fee summary, conversation with superior, update information and send to counsel for review.	0.40	470.00	188.00
Total for Task Code 910			5.80		\$3,004.50
Task Code: 940		Fee Application and Bill Preparation			
11/04/16	Troszak, Nicholas	Analyzed and reviewed detailed time entries through April 2016 in order to determine completeness and prepare for inclusion into fee app exhibits.	1.10	445.00	489.50
11/07/16	Troszak, Nicholas	Analyzed and reviewed detailed time entries through May - October 2016 in order to determine completeness and prepare for inclusion into fee app exhibits.	1.40	445.00	623.00
11/07/16	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries, upload to MS Access, updated Access for 2nd Interim fee application.	1.60	445.00	712.00
11/08/16	Judd, David	Worked with staff to prepare fee application for the accountants.	0.40	620.00	248.00
11/08/16	Troszak, Nicholas	Analyzed and reviewed detailed time and expense summaries, conversation with superior, update categories and create new fee app exhibits.	1.20	445.00	534.00
11/09/16	Judd, David	Worked with staff to prepare fee application for the accountants.	0.10	620.00	62.00
11/09/16	Troszak, Nicholas	Analyzed and reviewed summary schedules and PACER in order to update 2nd interim fee application sections of case back ground, procedural background and case status.	1.00	445.00	445.00
11/09/16	Troszak, Nicholas	Analyzed and reviewed summary schedules in order to update 2nd interim fee application sections related to task code descriptions 110 through 205.	1.60	445.00	712.00
11/10/16	Troszak, Nicholas	Analyzed and reviewed summary schedules in order to update 2nd interim fee application sections related to task code descriptions 206 through 504.	1.60	445.00	712.00
11/14/16	Troszak, Nicholas	Analyzed and reviewed summary schedules in order to update 2nd interim fee application sections related to task code descriptions 580 through 950.	1.70	445.00	756.50
11/15/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/15/16	Troszak, Nicholas	Analyzed and reviewed summary schedules in order to update 2nd interim fee application sections.	0.90	445.00	400.50
11/16/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 940		Fee Application and Bill Preparation			
11/16/16	Dizon, Rowen	Printed fee application for David Judd review and signature.	0.10	155.00	15.50
11/17/16	Judd, David	Reviewed and signed 2nd fee application for accountants.	0.40	620.00	248.00
11/17/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/17/16	Troszak, Nicholas	Read and replied to numerous emails re. Trustee fee app declaration, notice and timing of filing.	0.30	445.00	133.50
11/17/16	Troszak, Nicholas	Analyzed and reviewed POS for First Interim fee app in order to update for Second Interim Fee App.	0.20	445.00	89.00
11/17/16	Dizon, Rowen	Compiled and provided service lists to case accountant in preparation of fee applications.	0.20	155.00	31.00
11/18/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/18/16	Troszak, Nicholas	Read and replied to numerous emails re. Trustee fee app declaration, notice and timing of filing.	0.30	445.00	133.50
11/21/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
11/21/16	Troszak, Nicholas	Completion of Proof of Service, reply to counsel emails and work with staff to file Second Interim Fee Application.	0.70	445.00	311.50
11/21/16	Dizon, Rowen	Reviewed and filed fee application through ECF. Processed and served mailing lists.	1.60	155.00	248.00
11/29/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
12/14/16	Troszak, Nicholas	Read and replied to emails re. tentative ruling on fee applications, sign up for court call and prepare for hearing.	0.80	445.00	356.00
12/15/16	Judd, David	Reviewed e-mails and correspondence regarding the 2nd interim fee applications, responded as required or assigned for follow-up.	0.10	620.00	62.00
12/19/16	Troszak, Nicholas	Analyzed and reviewed Tulving professional fee order, verified amount are correct and replied to counsel.	0.20	445.00	89.00
01/17/18	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from October 1, 2016 through December 31, 2017 in order to assign task codes, work with staff re. same.	0.60	475.00	285.00
01/18/18	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from October 1, 2016 through December 31, 2017 in order to assign task codes, work with staff re. same.	0.40	475.00	190.00
01/18/18	Ferrero, Spencer	Reviewed and analyzed time entries to prepare 3rd and final fee application.	2.20	350.00	770.00
01/19/18	Ferrero, Spencer	Reviewed and analyzed narrative to create draft of 3rd and final fee application.	1.70	350.00	595.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

November 1, 2016 through May 31, 2018

Date	Name	Description	Hours	Rate	Amount
Task Code: 940		Fee Application and Bill Preparation			
01/19/18	Ferrero, Spencer	Reviewed and analyzed time entries to prepare 3rd and final fee application.	0.80	350.00	280.00
01/29/18	Ferrero, Spencer	Created narrative of events and actions for 3rd and final fee application.	1.50	350.00	525.00
01/30/18	Ferrero, Spencer	Created narrative of events and actions for 3rd and final fee application.	1.30	350.00	455.00
01/31/18	Troszak, Nicholas	Reviewed BRG's Third and Final Fee App, updated introduction, task code descriptions, conclusion and declarations.	1.00	475.00	475.00
01/31/18	Ferrero, Spencer	Created narrative of events and actions for 3rd and final fee application.	1.60	350.00	560.00
05/30/18	Troszak, Nicholas	Review and analyze detailed time and expense entries for 2018, combine with 2016 & 2017 entries and create exhibits for final fee app.	1.30	475.00	617.50
05/31/18	Troszak, Nicholas	Review and analyze amounts paid to BRG, settlement amounts, detailed time and expense entries to create narrative section of final fee app. (conclusion, task codes 504- 940.	2.40	475.00	1,140.00
05/31/18	Troszak, Nicholas	Review and analyze amounts paid to BRG, settlement amounts, detailed time and expense entries to create narrative section of final fee app. (introduction, task codes 200 - 503.	2.60	475.00	1,235.00
Total for Task Code 940			35.50		\$14,911.00
Total Professional Services			552.40		\$232,344.50

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
Summary of Expenses

November 1, 2016 through May 31, 2018

Expenses	Amount
Data Retrieval - Pacer	\$28.64
Data Retrieval - Tax	\$16.60
Data Retrieval - TLO	\$28.15
Express Messenger/Shipping	\$78.59
MEL "Error" Coins - Hotel/Lodging	\$568.60
MEL "Error" Coins - Meals	\$308.24
MEL "Error" Coins - Mileage	\$267.73
MEL "Error" Coins - Parking	\$20.00
Photocopies	\$946.10
Postage	\$82.09
Travel - Mileage and Parking	\$61.33
Web Designer	\$488.55
Total	\$2,894.62

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

November 1, 2016 through May 31, 2018

Date	Description	Amount
11/30/16	FedEx - Federal Express date 11/25/16 Express Messenger/ShippingTimekeeper : 09999 - Applicable, NotInvoice #: 5-622-65990	11.52
11/30/16	BRG Misc Clearing - BRG Misc Clearing date 11/21/16 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 110116a Vchr Comment: November 2016 Postage - Century City	41.45
11/30/16	BRG Misc Clearing - BRG Misc Clearing date 11/21/16 PhotocopiesTimekeeper : 09999 - Applicable, NotInvoice #: November 2016CVchr Comment: November 2016 Photocopies Century City	379.60
01/31/17	BRG Misc Clearing - BRG Misc Clearing date 01/10/17 PhotocopiesTimekeeper : 09999 - Applicable, NotInvoice #: 013117bVchr Comment: Century City - January 2017 Photocopies	15.60
01/31/17	BRG Misc Clearing - BRG Misc Clearing date 01/31/17 Tulving Postage Timekeeper : 09999 - Applicable, Not Invoice #: 013117c Vchr Comment: Salt Lake City - January 2017 Postage	0.92
02/08/17	Troszak, Nicholas - Payment of Expenses Data Retrieval/Online Research TransUnion - TLO search results for investigation purposes. on 2017-02-02 to TransUnion - TLO. . Expense Rept# 0100-1617-2768	12.00
02/27/17	FedEx - Federal Express date 02/24/17 Express Messenger/ShippingTimekeeper : 09999 - Applicable, NotInvoice #: 5-717-91396	12.19
02/28/17	Strong Connexions IT Solutions - Strong Connexions date 03/01/2017 Other Invoice #: 2901Vchr Comment: Fees incurred for mgmt and upkeep of the Tulving bankruptcy website Inv2901Timekeeper : 09999 - Applicable, Not	100.00
03/31/17	BRG Misc Clearing - BRG Misc Clearing date 03/27/2017 PostageTimekeeper : 09999 - Applicable, NotInvoice #: 030117eVchr Comment: Postage March 2017 Century City	6.56
03/31/17	Strong Connexions IT Solutions - Strong Connexions date 04/03/17 Other Invoice #: 2951Vchr Comment: Fees incurred for mgmt and upkeep of the Tulving bankruptcy websiteTimekeeper : 09999 - Applicable, Not	136.05
03/31/17	CCH - CCH/Wolters Kluwer 3/2017 - Data RetrievalTimekeeper : 09999 - Applicable, NotInvoice #: 7978550317	2.85
03/31/17	BRG Misc Clearing - BRG Misc Clearing date 03/06/2017 RD PhotocopiesTimekeeper : 09999 - Applicable, NotInvoice #: 030117dVchr Comment: Photocopies March 2017 Century City office	9.20
03/31/17	BRG Misc Clearing - BRG Misc Clearing date 03/06/2017 RD Photocopies Invoice #: 030117dVchr Comment: Photocopies March 2017 Century City officeTimekeeper : 09999 - Applicable, Not	15.20
03/31/17	BRG Misc Clearing - BRG Misc Clearing date 03/09/2017 RD PhotocopiesTimekeeper : 09999 - Applicable, NotInvoice #: 030117dVchr Comment: Photocopies March 2017 Century City office	5.60
03/31/17	BRG Misc Clearing - BRG Misc Clearing date 03/08/2017 RD PhotocopiesTimekeeper : 09999 - Applicable, NotInvoice #: 030117dVchr Comment: Photocopies March 2017 Century City office	4.80
04/30/17	Pacer	21.86
05/30/17	FedEx - Federal Express date 05/26/17 Express Messenger/ShippingTimekeeper : 09999 - Applicable, NotInvoice #: 5-815-64403	15.01
06/19/17	Legal Vision Consulting Group, Inc. - Legal Vision Consulting Group 5/11/17 - Photocopies Invoice #: 47163Timekeeper : 09999 - Applicable, Not	516.10

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

November 1, 2016 through May 31, 2018

Date	Description	Amount
06/20/17	FedEx - Express Messenger/ShippingTimekeeper : 09999 - Applicable, NotInvoice #: 5-827-88032	11.35
06/30/17	Pacer	0.88
06/30/17	BRG Misc Clearing - BRG Misc Clearing 06/30/17 On 06/23/17 PostageTimekeeper : 09999 - Applicable, NotInvoice #: 063017cVchr Comment: Postage Log Century City June 2017	0.46
06/30/17	BRG Misc Clearing - BRG Misc Clearing 06/30/17 On 06/29/17 PostageTimekeeper : 09999 - Applicable, NotInvoice #: 063017cVchr Comment: Postage Log Century City June 2017	0.67
06/30/17	BRG Misc Clearing - BRG Misc Clearing 06/30/17 On 06/23/17 PostageTimekeeper : 09999 - Applicable, NotInvoice #: 063017cVchr Comment: Postage Log Century City June 2017	1.19
07/06/17	Strong Connexions IT Solutions - Strong Connexions date 07/04/17Subcontracted Services Invoice #: 3066Vchr Comment: Fees incurred for mgmt and upkeep of Tulving bankruptcy websiteTimekeeper : 09999 - Applicable, Not	50.00
07/17/17	CCH - CCH (Wolters Kluwer) 6/20/17 - Data RetrievalTimekeeper : 09999 - Applicable, NotInvoice #: 7978550617	13.75
07/31/17	BRG Misc Clearing - BRG Misc Clearing 07/28/17 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 073117g Vchr Comment: Postage July 2017 Century City	1.40
07/31/17	BRG Misc Clearing - BRG Misc Clearing 07/12/17 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 073117g Vchr Comment: Postage July 2017 Century City	0.92
07/31/17	FedEx - Express Messenger/Shipping Invoice #: 5-879-41893Timekeeper : 09999 - Applicable, Not	15.61
07/31/17	BRG Misc Clearing - BRG Misc Clearing 07/28/17 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 073117g Vchr Comment: Postage July 2017 Century City	22.33
07/31/17	BRG Misc Clearing - BRG Misc Clearing 07/20/17 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 073117g Vchr Comment: Postage July 2017 Century City	0.67
07/31/17	Pacer	4.39
08/30/17	Troszak, Nicholas - Payment of Expenses Data Retrieval/Online Research TLO search fees for July 2017 on 2017-08-15 to TLO. . Expense Rept# 0100-1951-1379	11.00
08/31/17	Pacer	1.51
08/31/17	BRG Misc Clearing - BRG Misc Clearing 08/18/17 PostageTimekeeper : 09999 - Applicable, NotInvoice #: 083117dVchr Comment: Postage August 2017 Century City Office	0.46
09/02/17	Troszak, Nicholas - Payment of Expenses Lunch for Rowen Dizon and Nicholas Troszak, while at Great Collections. on 2017-08-23 to Nate's Korner. Meal type: Client Billable, Guests: Nicholas Troszak, Rowen Dizon. Expense Rept# 0100-1966-7463	34.41
09/02/17	Troszak, Nicholas - Payment of Expenses Mileage Travel from BRG Offices to Great Collections. on 2017-08-23. Mileage Rate: 0.535, at 49.82 miles. Expense Rept# 0100-1966-7463	26.65
09/02/17	Troszak, Nicholas - Payment of Expenses Mileage Travel to BRG Offices from Great Collections. on 2017-08-22. Mileage Rate: 0.535, at 50.39 miles. Expense Rept# 0100-1966-7463	26.96

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

November 1, 2016 through May 31, 2018

Date	Description	Amount
09/02/17	Troszak, Nicholas - Payment of Expenses Mileage Travel from BRG Offices to Great Collections. on 2017-08-22. Mileage Rate: 0.535, at 49.82 miles. Expense Rept# 0100-1966-7463	26.65
09/02/17	Troszak, Nicholas - Payment of Expenses Mileage Travel to BRG Offices from Great Collections. on 2017-08-23. Mileage Rate: 0.535, at 50.39 miles. Expense Rept# 0100-1966-7463	26.96
09/02/17	Troszak, Nicholas - Payment of Expenses Lunch for Rowen Dizon and Nicholas Troszak, while at Great Collections. on 2017-08-22 to Rubio's. Meal type: Client Billable, Guests: Nicholas Troszak, Rowen Dizon. Expense Rept# 0100-1966-7463	30.51
09/06/17	Dizon, Rowen - Payment of Expenses Mileage Round trip travel from BRG Office to the client site. on 2017-08-23. Mileage Rate: 0.535, at 99.60 miles. Expense Rept# 0100-1971-5511Timekeeper : 00339 - Dizon, Rowen	53.29
09/07/17	Ferrero, Spencer - Payment of Expenses Mileage From: 17500 Red Hill Ave, Irvine, CA 92614, USATo: Century Plaza Towers, 2049 Century Park E, Los Angeles, CA 90067, USA on 2017-08-30. Mileage Rate: 0.535, at 50.39 miles. Expense Rept# 0100-1980-5967	26.96
09/07/17	Ferrero, Spencer - Payment of Expenses Lunch for Spencer Ferrero while traveling related to the MEL error coin verification on 2017-08-30 to Cafe Rio. Meal type: Client Billable, Guests: Spencer Ferrero. Expense Rept# 0100-1980-5967	15.26
09/07/17	Ferrero, Spencer - Payment of Expenses Mileage From: Century Plaza Towers, 2049 Century Park E, Los Angeles, CA 90067, USATo: 17500 Red Hill Ave, Irvine, CA 92614, USA on 2017-08-29. Mileage Rate: 0.535, at 49.82 miles. Expense Rept# 0100-1980-5967	26.65
09/07/17	Ferrero, Spencer - Payment of Expenses Hotel - Lodging on 2017-08-30 to AC Hotels by Marriott. . Expense Rept# 0100-1980-5967Timekeeper : 00324 - Ferrero, Spencer	192.84
09/08/17	Troszak, Nicholas - Payment of Expenses Hotel - Meals - Other on 2017-08-29 to Marriott. Meal type: Client Billable, Guests: Nicholas Troszak, Rowen Dizon. Expense Rept# 0100-1977-1413	7.09
09/08/17	Troszak, Nicholas - Payment of Expenses Mileage Travel from Great Collections on 2017-08-30. Mileage Rate: 0.535, at 50.39 miles. Expense Rept# 0100-1977-1413	26.96
09/08/17	Troszak, Nicholas - Payment of Expenses Hotel - Parking on 2017-08-30 to Marriott. . Expense Rept# 0100-1977-1413	20.00
09/08/17	Troszak, Nicholas - Payment of Expenses Lunch for Spencer Ferrero, Rowen Dizon and Nicholas Troszak. on 2017-08-29 to Croutons. Meal type: Client Billable, Guests: Nicholas Troszak, Rowen Dizon, Spencer Ferrero. Expense Rept# 0100-1977-1413	37.28
09/08/17	Troszak, Nicholas - Payment of Expenses Dinner for Spencer Ferrero, Rowen Dizon and Nicholas Troszak on 2017-08-29 to North Italia. Meal type: Client Billable, Guests: Nicholas Troszak, Spencer Ferrero, Rowen Dizon. Expense Rept# 0100-1977-1413	123.90
09/08/17	Troszak, Nicholas - Payment of Expenses Mileage Travel to Great Collections. on 2017-08-29. Mileage Rate: 0.535, at 49.82 miles. Expense Rept# 0100-1977-1413	26.65
09/08/17	Troszak, Nicholas - Payment of Expenses Hotel (Troszak) - Lodging on 2017-08-29 to Marriott. . Expense Rept# 0100-1977-1413	182.92
09/08/17	Troszak, Nicholas - Payment of Expenses Hotel (Dizon) - Lodging on 2017-08-29 to Marriott. . Expense Rept# 0100-1977-1413	192.84
09/08/17	Troszak, Nicholas - Payment of Expenses Hotel - Breakfast on 2017-08-30 to Marriott. Meal type: Client Billable, Guests: Nicholas Troszak, Rowen Dizon, Spencer Ferrero. Expense Rept# 0100-1977-1413	59.79

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES

November 1, 2016 through May 31, 2018

Date	Description	Amount
10/31/17	BRG Misc Clearing - BRG Misc Clearing 10/24/17 Postage Timekeeper : 09999 - Applicable, Not Invoice #: 103117d Vchr Comment: Postage October 2017 Century City	5.06
11/14/17	Troszak, Nicholas - Payment of Expenses Parking while in attendance for Gugasian litigation. on 2017-11-03 to Xerox Center. . Expense Rept# 0100-2112-3941	7.50
11/14/17	Troszak, Nicholas - Payment of Expenses Mileage Travel to Gugasian mediation from BRG offices. on 2017-11-03. Mileage Rate: 0.535, at 50.47 miles. Expense Rept# 0100-2112-3941	27.00
11/14/17	Troszak, Nicholas - Payment of Expenses Mileage Travel from Gugasian mediation to BRG offices. on 2017-11-03. Mileage Rate: 0.535, at 50.15 miles. Expense Rept# 0100-2112-3941	26.83
01/12/18	Troszak, Nicholas - Payment of Expenses Data Retrieval/Online Research TLO search charges for December 2017 on 2018-01-10 to TLO. . Expense Rept# 0100-2228-3964	1.00
01/12/18	Troszak, Nicholas - Payment of Expenses Data Retrieval/Online Research TLO search charges for December 2017 on 2018-01-10 to TLO. . Expense Rept# 0100-2228-3964	1.00
02/28/18	Strong Connexions IT Solutions - Strong Connexions 09/01/17 Subcontracted Services Invoice #: 3186Vchr Comment: fee incurred for mgmt & upkeep of the Tulving bankruptcy websiteTimekeeper : 09999 - Applicable, Not	62.50
03/31/18	CCH - CCH 3/2018 - Data RetrievalTimekeeper : 09999 - Applicable, NotInvoice #: 7978550318Vchr Comment: Account #797855	3.15
04/09/18	Strong Connexions IT Solutions - Strong Connexions 04/06/18Data Retrieval Invoice #: 3638 Vchr Comment: Tulving bankruptcy.com and web hosting renewal, Inv #3638Timekeeper : 09999 - Applicable, Not	140.00
05/29/18	FedEx - Express Messenger/Shipping Timekeeper : 09999 - Applicable, Not Invoice #: 6-191-84867	12.91
Total Expenses		\$2,894.62

Exhibit B

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
PROFESSIONAL SERVICES - TIMEKEEPER SUMMARY

November 1, 2016 through May 31, 2018

	Rate	Hours	Amount
<u>Director:</u>			
David Judd (2018 Rate)	\$640.00	2.70	\$1,728.00
David Judd (2017 Rate)	\$630.00	78.20	\$49,266.00
Vernon Calder (2018 Rate)	\$620.00	3.90	\$2,418.00
David Judd (2016 Rate)	\$620.00	10.10	\$6,262.00
Vernon Calder (2017 Rate)	\$600.00	5.00	\$3,000.00
<u>Associate Director:</u>			
Nicholas Troszak (2018 Rate)	\$475.00	12.60	\$5,985.00
Nicholas Troszak (2017 Rate)	\$470.00	153.00	\$71,910.00
Leif Larsen (2017 & 2018 Rate)	\$460.00	31.70	\$14,582.00
Nicholas Troszak (2016 Rate)	\$445.00	20.20	\$8,989.00
<u>Managing Consultant:</u>			
Spencer Ferrero (2018 Rate)	\$350.00	22.70	\$7,945.00
Spencer Ferrero (2017 Rate)	\$340.00	135.60	\$46,104.00
<u>Senior Associate:</u>			
Eric Brown (2017)	\$295.00	17.70	\$5,221.50
<u>Paraprofessional:</u>			
Evelyn Perry (2017 Rate)	\$160.00	2.40	\$384.00
<u>Accounting Technician:</u>			
Rowen Dizon (2018 Rate)	\$165.00	0.20	\$33.00
Rowen Dizon (2017 Rate)	\$160.00	47.50	\$7,600.00
Rowen Dizon (2016 Rate)	\$155.00	1.90	\$294.50
<u>Case Assistant:</u>			
Victoria Calder (2018 Rate)	\$90.00	5.50	\$495.00
Victoria Calder (2017 Rate)	\$85.00	1.50	\$127.50
Totals		552.40	\$232,344.50

Exhibit C



David H. Judd, Managing Director

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Direct: 310.499.4941
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Summary

David H. Judd is a Director of BRG and a former director/partner of LECG, LLC, Neilson Elggren LLP, Neilson Elggren Durkin and Co. and Arthur Andersen LLP. He has over thirty years experience as a Certified Public Accountant specializing in bankruptcy and litigation services and investigative accounting. Early in his career Mr. Judd was a senior consultant in the Litigation/Consulting Department in the international CPA firm of KMG/Main Hurdman. His efforts have been focused on bankruptcy matters for both Chapter 7 and Chapter 11 filings, including services as Trustee, Accountants for the Trustee, court appointed Examiner, Accountants for the Examiner and Accountants for the Creditors.

Mr. Judd has performed investigative accounting services relating to fraud, embezzlement and mismanagement, including the reconstruction of records, tracing of funds and evaluations of internal controls.

Mr. Judd has served as accountant to the trustee, receiver and examiner for operating oil & gas exploration companies, operating oil refineries and gas stations and convenience stores.

Mr. Judd has provided expert witness testimony in various investigative accounting matters relating to fraud & embezzlement, bankruptcy avoidance actions, business damages, solvency matters and Ponzi schemes. He has testified in both Federal and State Courts.

He has been called upon to develop feasibility studies and projections for various real estate projects, to prepare business valuations for ESOPs, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

He has been responsible for litigation services and consulting matters relating to estimates of damage for wrongful death and personal injury, business interruption claims, business valuations, economic analysis, breach of contract, and other cases involving loss of business profits or other business damages.

Case Examples

- Solyndra LLC - On August 31, 2011, subsequent to receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a Chapter 11 Bankruptcy. Assisted in providing a detailed report concerning Solyndra business operations to both the Court and other interested parties.
- Ezri Namvar/Namco Capital Group – Accountants and Financial Advisors to both the Ezri



Namvar and Namco Capital Group Estate. Mr. Namvar, a well known member of the Iranian Jewish Community in Los Angeles, has received \$3 billion in investments and loans over the past 5 years and disbursed those funds through close to 400 separate LLC's involving ownership in a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Assisting in the task to untangle this multitude of inter-related LLC's involving Mr. Namvar. Mr. Namvar was convicted of fraud following a trial and is presently incarcerated in a federal prison.

- Galleria USA, Inc. ("GUSA") – Accountants and Financial Advisors to the Trustee. GUSA was an importer of furniture for Big Box retailers. GUSA along with its sister company in Asia, Galleria (Hong Kong) Ltd. ("GHK"), had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales of GUSA and GHK. The Trustee released a detailed accounting report, which ultimately led to the indictment of the two principals of the debtor.
- Reed E. Slatkin - Accountants to the Trustee. Directed the accounting investigation of Slatkin's enterprises and business practices over a period of fifteen years and provided a report detailing one of the largest Ponzi schemes in California history involving over \$600 million of business transactions during that period. Assisted in liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments.
- Adelphia Communications Corp. - Accountant to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. Assisted in analyzing the voluminous financial transactions of Adelphia and providing expert testimony as to the findings.
- DVI, Inc. - Examiner and accountants. Conducted an extensive investigation of financial transactions involving the assets, liabilities, operations and financial condition of DVI and its subsidiaries (including all transactions and relationships between debtor and non-debtor subsidiaries and affiliates). Investigated the accounting practices of the Debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and/or corporate irregularities and coordinated a cooperative effort involving numerous law enforcement and government agencies.
- Metropolitan Mortgage – Accountants to the Examiner. A large investment venture firm including several mortgage and insurance subsidiaries. Conducted an investigation of real estate transactions and inter-company balances.
- Magic Ford - Accountants to the Trustee. One of the largest Ford dealerships in the country. Assisted in the operation and liquidation of the assets.
- Property Mortgage Company, Inc. - \$150 million, Second Mortgage Company-Trustee - Accountant to the Trustee, including investigative analyses regarding a malpractice claim against the company's outside accountants.
- Fund America - Court-appointed Examiner. Fund America was an international company that marketed various goods and services through a multi-level marketing network. Investigated the company's operations.



- Receiver for two hotels and casinos in Nevada.
- Utex Oil Company - Court-appointed Examiner. Oil and gas production company.
- Arizona Fuels Corporation - Accountants for the Trustee and Receiver. Oil refinery and ranch.
- Martin Marietta, Inc. - Consultant/Expert Witness. Defended against claim from subcontractor.
- Eaton Kenway, Inc. - Consultant/Expert Witness. Prepared claim against prime contractor for change in scope of work.
- Mother Earth Industries - Analyzed capitalized costs and operating expenses for a steam generated electrical facility that provided power to a municipal association.
- City of Fresno - Expert Witness. Provided report and deposition testimony regarding damages for remediation of ground water contamination.
- Lincoln Mortgage and Loan - Examiner and Accountants to the Examiner. Investigated financial affairs of the investor in real property and the related secondary trust deeds market.

Employment History

KMG/Main Hurdman, Salt Lake City, Utah

Bankruptcy assistance including investigative accounting, preparation of all schedules, monthly reporting to the court, operation analysis and assistance in managing ongoing business operations during bankruptcy proceedings.

Prepared expert witness testimony for business valuations, alleged fraud violations, personal injury and wrongful death suits, and other cases involving loss of business profits or other business damages.

Provided expert witness testimony on investigative cases.

Developed feasibility studies and projections for various real estate projects.

Prepared business valuations for ESOP's, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

Fox & Company, Salt Lake City, Utah

Involved in consulting engagements similar to those mentioned above relative to bankruptcy, insurance, valuation and litigation support services.

Served as an auditor and staff accountant. Industry expertise includes:

Real Estate	Retail establishments	Salvage Companies
Construction	Mortgage Companies	



Education

Bachelor of Science in Accounting, Southern Utah State College, 1979
Master of Professional Accountancy, University of Utah, 1980

Professional Memberships

American Institute of Certified Public Accountants since 1985
Utah Association of Certified Public Accountants since 1985



Vernon L. Calder, Managing Director

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Email: vcalder@thinkbrg.com

Summary

Vernon L. Calder, a Director with Berkeley Research Group ("BRG"), has over thirty years of experience in public accounting specializing in tax services. Mr. Calder is a Certified Public Accountant (CPA) and a Certified Insolvency and Reorganization Advisor (CIRA). For the last over twenty years he has specialized in bankruptcy tax compliance and planning. Prior to joining BRG Vernon was a director of LECG, LLC ("LECG"), which acquired Neilson Elggren LLP ("NE") in 2005. Prior to the acquisition of NE by LECG, Mr. Calder was the Partner-in-Charge of the tax practice of Neilson Elggren LLP. Prior to joining NE Mr. Calder was a Sr. Manager and tax consultant for Arthur Andersen; a Sr. Manager for Neilson Elggren Durkin & Company; a Manager for the international accounting firms of Ernst & Young; and a Senior Tax Consultant for Touche Ross & Co.

Mr. Calder has provided a wide variety of tax services to clients throughout his career. His efforts have focused on special tax issues in corporate, partnership and individual bankruptcy, formation of and tax compliance for liquidating trusts; representation of taxpayers before federal and state taxing authorities; tax consulting with regard to "change of ownership" issues; tax consulting and compliance for U.S. companies operating internationally; tax consulting and compliance for corporations with multi-state income using "water's edge" method; analysis of deductible ordinary and necessary business expenses; and supervising tax compliance for high technology companies.

Mr. Calder's clients have included companies ranging in size from \$1 billion in annual sales to small development companies in many industries such as computer and peripherals, software, semiconductors, life sciences, energy, hospitality, professional sports and automotive parts rebuilders.

In addition, he has provided tax services to a variety of clients including individuals, corporations, partnerships, decedent estates, trusts, and bankruptcy estates. Services rendered include tax compliance, representation before taxing authorities, bankruptcy court appearances, testifying as an expert witness, and tax consulting and planning.

Mr. Calder has been a featured speaker at many firm sponsored seminars covering special bankruptcy tax issues, new tax legislation and general tax concepts. He has written numerous articles and other publications.



Case Examples

- Estate Financial, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Cedar Funding, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Le*Nature's, Inc. – Represented trustee in defending IRS examination of prepetition tax liabilities. Successful in eliminating prepetition tax claim in excess of \$30 million. Responsible for tax compliance and consulting.
- Mike Tyson Bankruptcy Estate – Responsible for defending IRS examination of prepetition tax years. Responsible for tax compliance and tax consulting.
- Reed Slatkin Bankruptcy Estate – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of prepetition tax liabilities of the debtor. Extensive involvement in formation of Liquidating Trust created pursuant to Chapter 11 Plan of Reorganization.
- JMS Automotive – Rebuilder of Automotive Parts – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of pre-petition tax liabilities of the debtor.
- Bonneville Pacific Corporation--Geothermal Energy Corporation. Responsible for all tax compliance and tax consulting work. Extensive involvement in disposition of subsidiary stock.
- Holder's Capital Corporation--Ownership and management of hotels. Responsible for tax planning relating to restructuring of affiliated groups of corporations. Extensive work with provisions relating to taxation of affiliated groups. Represented Trustee in defending Internal Revenue Service examination of administrative tax liability.
- Property Mortgage Company, Inc.—Private mortgage company. Responsible for all tax compliance and tax consulting for several corporations and real estate partnerships.
- Bankruptcy--Responsible for tax compliance and tax consulting for various bankruptcies. Individual, partnership, and corporate. Advise trustees and attorneys concerning bankruptcy tax issues. Provide testimony in bankruptcy court.
- Various individuals--Tax Compliance, advisor and Taxpayer Advocate. Supervised tax compliance work for many top-level executives. Taxpayer advocate before IRS in attempt by the IRS to garnish wages for delinquent taxes.



Industry Experience

- Aviation
- Real Estate
- Agricultural
- Restaurant
- Convenience Store/Gas Retail
- Amusement and Recreation Services
- Healthcare
- Electronic and Other Electrical Equipment
- Telecommunications
- Online Retailing
- Automotive
- Construction
- Energy
- Transportation
- Legal and accounting
- Security and Commodity Brokers
- Insurance Carriers
- Insurance Agents and Brokers
- Furniture and Fixtures
- Technology

Education

Bachelor of Science, Brigham Young University
Master of Accountancy/Taxation, Brigham Young University

Professional Memberships

Certified Fraud Examiner
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute
American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
National Association of Bankruptcy Trustees

Instruction, Presentations & Publications

Mr. Calder has provided instruction on the subject of taxation of bankruptcy estates at conferences for the American Bankruptcy Institute, the Association of Insolvency and Restructuring Advisors, and the Mississippi Bankruptcy Conference, Inc.

Co-author of *2005 Bankruptcy Revision, Implications for Business and Financial Advisors* published jointly by the American Institute of Certified Public Accountants and the Association of Insolvency and Restructuring Advisors in 2005.



Nicholas R. Troszak, Associate Director

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Summary

Nicholas R. Troszak is an Associate Director at Berkeley Research Group, LLC ("BRG") in the Los Angeles, California office. Mr. Troszak has more than ten years of experience providing services in bankruptcy, forensic accounting, and litigation support.

Mr. Troszak has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, the tracing of funds to prepare avoidance action litigation, pre- and post-petition transfer analyses and the liquidation of assets.

Case Examples

- *In re Solyndra LLC* – Financial Advisors to chapter 11 trustee. On August 31, 2011, after receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a chapter 11 bankruptcy petition. Mr. Troszak performed financial analyses and drafted key sections of the chapter 11 trustee's report concerning Solyndra business operations, which was filed with the bankruptcy court.
- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Troszak has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc.* ("GUSA") – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for Big Box retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Troszak assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting



report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.

- *In re Slatkin* - Accountants to the chapter 11 trustee. Mr. Troszak assisted in the forensic accounting investigation of Slatkin's enterprises and business practices and contributed to a written report detailing one of the largest Ponzi schemes in California history involving more than \$600 million of business transactions. Mr. Troszak also assisted in liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies and other substantial equity investments.

Other Engagements

- *In re Aerospace Design, Inc.* – Accountants to Chapter 7 Trustee
- *In re Cedar Funding, Inc* – Accountants and Financial Advisors to Chapter 11 Trustee
- *In re Death Row Records, Inc.* – Accountants to the Chapter 11 & 7 Trustee
- *In re Express.com* – Accountants to the Chapter 11 Trustee
- *In re Focus Media, Inc.* – Accountants to the Chapter 11 Trustee
- *In re JMS Automotive* – Accountants to the Chapter 11 Trustee
- *In re GGW Brands, LLC et al.* – Accountants to the Chapter 11 Trustee
- *In re J.C. Jeffers* – Accountants to the Chapter 11 Trustee
- *In re Metropolitan Mortgage* – Accountants to the Chapter 11 Examiner
- *In re Michael G. Tyson* – Accountants to the Debtor, Chapter 11
- *In re Peck / Jones Construction* – Accountants to the Chapter 7 Trustee
- *In re Ray Gonzales* – Accountants to the Chapter 11 Trustee
- *In re State Fish Company, Inc.* – Accountants to the Chapter 11 Trustee
- *In re the Roman Catholic Bishop of San Diego* – Accountants to Court-Appointed Expert
- *In re The Tulving Company, Inc. a Corporation* – Accountants to the Chapter 7 Trustee

Employment History

2011 – present	BRG, LLC ; Los Angeles, CA Managing Consultant/Senior Managing Consultant/Associate Director
2005 – 2011	LECG, LLC ; Los Angeles, CA Staff Accountant/Senior Accountant/Managing Consultant
2004 – 2005	Neilson Elggren LLP ; Los Angeles, CA Staff Accountant

Education

Bachelor of Arts, Accounting
Michigan State University, East Lansing, Michigan



Testimony

- GGW Brands, LLC. - Case No. 13-15130-SK – United States Bankruptcy Court – Central District of California; Testimony: Person most knowledgeable re. Accounting Transactions and Operations of the GGW Brands, *et al.*
- Cedar Funding, Inc. v. Mercy Springs Rd. Inc, et al - Case No. M116075 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. R. Domras, et al - Case No. M116080 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. J. Paquin, et al - Case No. M116081 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. - Case No. 08-52709-CN – United States Bankruptcy Court – Northern District of California; Testimony: Accounting Transactions related to Cedar Funding, Inc.
- U.S. v. Nilsen, David et al - Case No. CR 09-0895 EJD - United States District Court – Northern District of California; provided Grand Jury Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.

Licenses & Certifications

Certified Public Accountant – California
Certified Insolvency & Restructuring Advisor (CIRA)
Certified In Financial Forensics (CFF)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency & Restructuring Advisors
California Society of Certified Public Accountants

Board & Committee Positions

2013 – 2014	Western Center on Law and Poverty – Advisory Board Member
2013 – present	Turnaround Underground, Los Angeles – Planning Committee Member



Leif M. Larsen, Associate Director

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Summary

Leif M. Larsen, a Senior Managing Consultant with Berkeley Research Group, LLC has over seventeen years experience in tax return preparation. Prior to working at Berkeley Research Group, LLC he was with LECG, LLC, working as Senior Managing Consultant and prior to that he was with Neilson Elggren, LLP, working as a Tax Manager. Mr. Larsen is a Certified Public Accountant and is an Enrolled Agent. Mr. Larsen is also a Certified Insolvency Restructuring Advisor. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

A few of the cases in which Mr. Larsen has been involved include:

- Le-Nature's, Inc. – Accountants to the Trustee. Prepared original and amended corporate income tax returns and numerous information returns for related entities. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over four hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Leslie Todd Bankruptcy Estate – Accountants to the Trustee. Prepared initial and final fiduciary tax returns for Individual bankruptcy case. Analyzed treatment of settlement proceeds received from breach of contract related to sale of debtors business to an outside party.
- Reed Slatkin – Accountants to the Trustee. Prepared individual and S Corporation tax returns and numerous information returns for pass through entities, including Partnerships, and LLCs. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over three hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Metropolitan Mortgage & Securities Co., Inc. – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over seven thousand beneficiaries.
- National Summit Corporation – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over two thousand beneficiaries.
- Michael G. Tyson – Accountants to the Debtor in Possession. Prepared individual and S

Corporation tax returns. Also prepared Liquidating Trust returns having over one hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.

- JMS Automotive Rebuilders, Inc. – Accountants to the Trustee. Analyzed many tax documents relating to the Internal Revenue Service' audit of multiple tax years. Prepared corporate tax return.



- Webvan Group, Inc. and Subsidiaries – Accountants to the Trustee. Prepared consolidated corporate tax returns which included assets of over one billion dollars.

Licenses & Certifications

Certified Public Accountant – Licensed in the state of California

Enrolled Agent – Internal Revenue Service

Certified Insolvency & Restructuring Advisor - Association of Insolvency and Restructuring Advisors

Education

Bachelor of Science in Accounting, University of Utah

Professional Memberships

California Society of CPAs

American Institute of Certified Public Accountants

Association of Insolvency and Restructuring Advisors

American Bankruptcy Institute

Employment History

2011 – Present	Berkeley Research Group, LLC Senior Managing Consultant (2011 – Present)
2005 – 2011	LECG, LLC Senior Managing Consultant (2011 – 2011) Managing Consultant (2007 – 2010) Consultant (2005 - 2006)
2001 – 2005	Neilson Elggren LLP Manager (2005) Experienced Senior (2002 - 2005) Senior (2000 – 2001)
1996 – 2001	Interwest Business Group, Inc. Manager (1999 - 2001) Staff Accountant (1996 – 1998)



Spencer G. Ferrero, Managing Consultant

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Century City, CA 90067
Phone: 310-499-4742
Fax: 310-557-8982
Email: sferrero@thinkbrg.com

Summary

Spencer G. Ferrero is a Consultant at Berkeley Research Group, LLC (BRG) in the Century City, California office. Mr. Ferrero has over eight years of experience providing services in bankruptcy, forensic and investigative accounting, litigation support and business valuation.

Mr. Ferrero has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, pre- and post-petition transfer analyses and the tracing of funds to prepare for avoidance action litigation.

Case Examples

- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Ferrero has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc. ("GUSA")* – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for "big box" retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Ferrero assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.
- *In re Estate Financial, Inc.* - Accountants and financial advisors to the chapter 11 trustee. Estate Financial was a "hard money lender" that solicited investments for, and arranged and made, real estate secured loans. At the time of the bankruptcy filing, the loan portfolio consisted of nearly 550 loans, all of which were in default, totaling approximately \$350 million funded by over 2,000 investors. Mr. Ferrero assisted in the ongoing liquidation of the loans or properties securing the loans and also accounted for the received proceeds.



Other Engagements

- *Turner Gas vs. Mark Harris, Kamps Company, et al* – Litigation Support
- *In re Le-Nature's, Inc.* – Accountants to the Trustee
- *BHE Group Inc. and GBM International, Inc. v. MTS Products* – Litigation Support
- *In re Peck/Jones Construction* – Accountants to the Trustee
- *In re Reed Slatkin* – Accountants to the Trustee
- *In re Death Row Records* – Accountants to the Trustee
- *In re Hiuka America* – Accountants to the Trustee
- *In re Cedar Funding, Inc.* – Accountants to the Trustee
- *In re David Prenatt* – Accountants to the Trustee
- *Wells Fargo & Company, et al vs. United States of America* – Litigation Support

Employment History

March 2011 – Present

Berkeley Research Group, LLC
Associate, Senior Associate, Consultant

September 2007 – February 2011

LECG, LLC
Intern, Research Analyst, Associate

Education

Masters of Accounting
University of Utah, Salt Lake City, Utah

Bachelor of Arts in Accounting
University of Utah, Salt Lake City, Utah

Licenses & Certifications

Certified Public Accountant –California
Certified Fraud Examiner (CFE)
Certified Insolvency and Restructuring Advisor (CIRA)
Certified in Financial Forensics (CFF)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency and Restructuring Advisors
California Society of Certified Public Accountants

Awards

Zolfo Cooper/Randy Waits CIRA Bronze Medal, 2012



Curriculum Vitae

ERIC BROWN
SENIOR ASSOCIATE

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Fax: 801.335.9926

eabrown@thinkbrg.com

SUMMARY

Eric Brown is a Senior Associate at BRG, LLC. Mr. Brown joined BRG in 2012 while working on a master's degree in accounting at Brigham Young University. Mr. Brown received his Bachelors and Masters of Accountancy degrees in April 2014. Mr. Brown is a Certified Public Accountant.

Mr. Brown has provided both civil and criminal litigation support services related to the investigation of fraud and mismanagement, lost profit damages analyses and tracing of funds. His responsibilities have included researching and analyzing financial and non-financial data, tracing of funds, research and assistance in business valuations and investigative accounting.

CASE EXAMPLES

- Undisclosed Party 2012: Compensation analysis for a State Government
- Undisclosed Party 2013: Compensation analysis for a State Government
- Undisclosed Party 2014: Compensation analysis for a State Government
- Undisclosed Party 2015: Compensation analysis for a State Government
- Undisclosed Parties: Damage Analysis for a pharmaceutical company
- Undisclosed Parties: Antitrust analysis for a consumer goods company
- Undisclosed Parties: Damage analysis for an IT security compliance company
- Undisclosed Parties: Patent infringement analysis for a retail company
- Undisclosed Parties: Damage analysis for an insurance brokerage
- Undisclosed Parties Damage analysis for an individual
- Undisclosed Party: Forensic analysis for a manufacturing company
- Undisclosed Parties: Class action damage analysis for customers of a waste management company



Curriculum Vitae

INDUSTRY EXPERIENCE

- Consumer Products
- Financial / Securitizations
- Not-For-Profit
- Retail
- Manufacturing

EMPLOYMENT HISTORY

2015 – Present	BRG, LLC Senior Associate
2014 – 2015	BRG, LLC Associate
Summer 2013	Ernst & Young, LLP Intern
Summer 2013	BRG, LLC Intern
Summer 2012	BRG, LLC Intern

EDUCATION

Bachelor of Science in Accounting (Cum Laude), Brigham Young University, April 2014
Master of Professional Accountancy, Brigham Young University, April 2014

PROFESSIONAL MEMBERSHIPS

Utah Association of Certified Public Accountants



Evelyn S. Perry, Paraprofessional

201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Direct: 801.321.0082
Fax: 801.364.6230
Email: eperry@thinkbrg.com

Summary

Evelyn Perry is a member of Berkeley Research Group, LLC ("BRG") with over twenty-three years' experience in the areas of Bankruptcy and Tax. Prior to joining BRG she was with LECG LLC, Neilson Elggren LLP, Arthur Andersen LLP in the Global Corporate Finance division and Neilson Elggren Durkin & Company.

Evelyn's responsibilities include the preparation and submission of fee application pleadings to the bankruptcy court as well assisting with assembly and submission of tax returns. Other responsibilities include reconciliation and assembly of billings to litigation, tax and other clients, reconciliation of client bank accounts and related support duties assisting professionals.

Case Examples

- Kenetech Windpower - Engagement wherein the firm represents the creditors committee in the ongoing litigation of the largest windpower manufacturer in the United States.
- Death Row Records—Trustee and Accountants to the Trustee.
- LeNature — Accountants to the Trustee.
- Robert B. Solomon – Chapter 11 Debtor-in-possession.
- Estate Financial – Accountants to the Trustee.
- Reed E. Slatkin (One of California's largest ponzi schemes) -Accountants to the Trustee.
- Adelphia – Forensic Accountants to the Creditor Committee.

Education

Ricks College, Associates Degree in Business Education



Rowen Dizon, Accounting Technician

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Email: rdizon@brg-expert.com

Summary

Rowen Dizon has over fifteen (15) years experience providing administrative support to Chapter 7 Trustees. He is directly involved in the processing of all Chapter 7 & Chapter 11 banking, including deposits, transfers of funds, issuing checks, opening accounts and maintaining filing systems. Rowen is also involved with serving and filing Trustee's motions and notices, preparing and maintaining back-up for disbursements and deposits as well as various other tasks in bankruptcy matters.

Rowen is also involved in our scanning department. His responsibilities include sorting and scanning various incoming and outgoing documents using the LaserFische computer system.

Education

Management – Holy Angel University, Angeles City, Philippines



Victoria Calder, Summer Intern

201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Phone: 801-321-6637
Fax: 801-335-9926

Summary

Victoria Calder is a member of Berkeley Research Group, LLC ("BRG") in the Salt Lake City office. Prior to joining BRG she graduated from Morgan High School. She will attend BYU – Idaho in the fall of 2015.

Employment History

June 2015 – Present

Berkeley Research Group, LLC
Summer Intern

Education

Bachelor Degree – In Progress
Bringham Young Univeristy – Idaho, Rexburg, ID

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
2029 Century Park East, Suite 1250 Los Angeles CA 90067.

A true and correct copy of the foregoing document entitled (specify) THIRD INTERIM AND FINAL APPLICATION OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE CHAPTER 7 TRUSTEE FOR THE PERIOD MAY 22, 2014 THROUGH MAY 31, 2018; DECLARATION OF VERNON CALDER, IN SUPPORT THEREOF will be served or was served in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On June 11, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

See attached service list

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) June 11, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on June 11, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

June 11, 2018
Date

Rowen Dizon
Printed Name

/s/ Rowen Dizon
Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):**

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **Wesley H Avery** wamiracle6@yahoo.com, wavery@rpmlaw.com
- **Candice Bryner** candice@brynerlaw.com
- **Philip Burkhardt** phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com
- **Stephen L Burton** steveburtonlaw@aol.com, ellie.burtonlaw@gmail.com
- **Frank Cadigan** frank.cadigan@usdoj.gov
- **Linda F Cantor** lcantor@pszjlaw.com, lcantor@pszjlaw.com
- **Roger F Friedman** rfriedman@rutan.com
- **David L Gibbs** david.gibbs@gibbslaw.com, ecf@gibbslaw.com
- **Nancy S Goldenberg** nancy.goldenberg@usdoj.gov
- **Lawrence J Hilton** lhilton@onellp.com, lthomas@onellp.com; info@onellp.com; evescance@onellp.com; crodriguez@onellp.com; rwenzel@onellp.com
- **James KT Hunter** jhunter@pszjlaw.com
- **Robbin L Itkin** ritkin@linerlaw.com, cbullock@linerlaw.com
- **John H Kim** jkim@cookseylaw.com
- **Weneta M Kosmala (TR)** ecf.alert+Kosmala@titledxi.com, wkosmala@txitrustee.com; dmfm@txitrustee.com; kgeorge@kosmalalaw.com
- **Nanette D Sanders** becky@ringstadlaw.com
- **Richard C Spencer** rspencer@rspencerlaw.com
- **United States Trustee (SA)** ustpreion16.sa.ecf@usdoj.gov

2. **SERVED BY UNITED STATES MAIL:**

Benjamin Bain-Creed
Assistant United States Attorney
Suite 1650, Carillon Building
227 West Trade Street
Charlotte, North Carolina 28202

Weneta M. A. Kosmala
3 MacArthur Place, Suite 760
Santa Ana, CA 92707

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.